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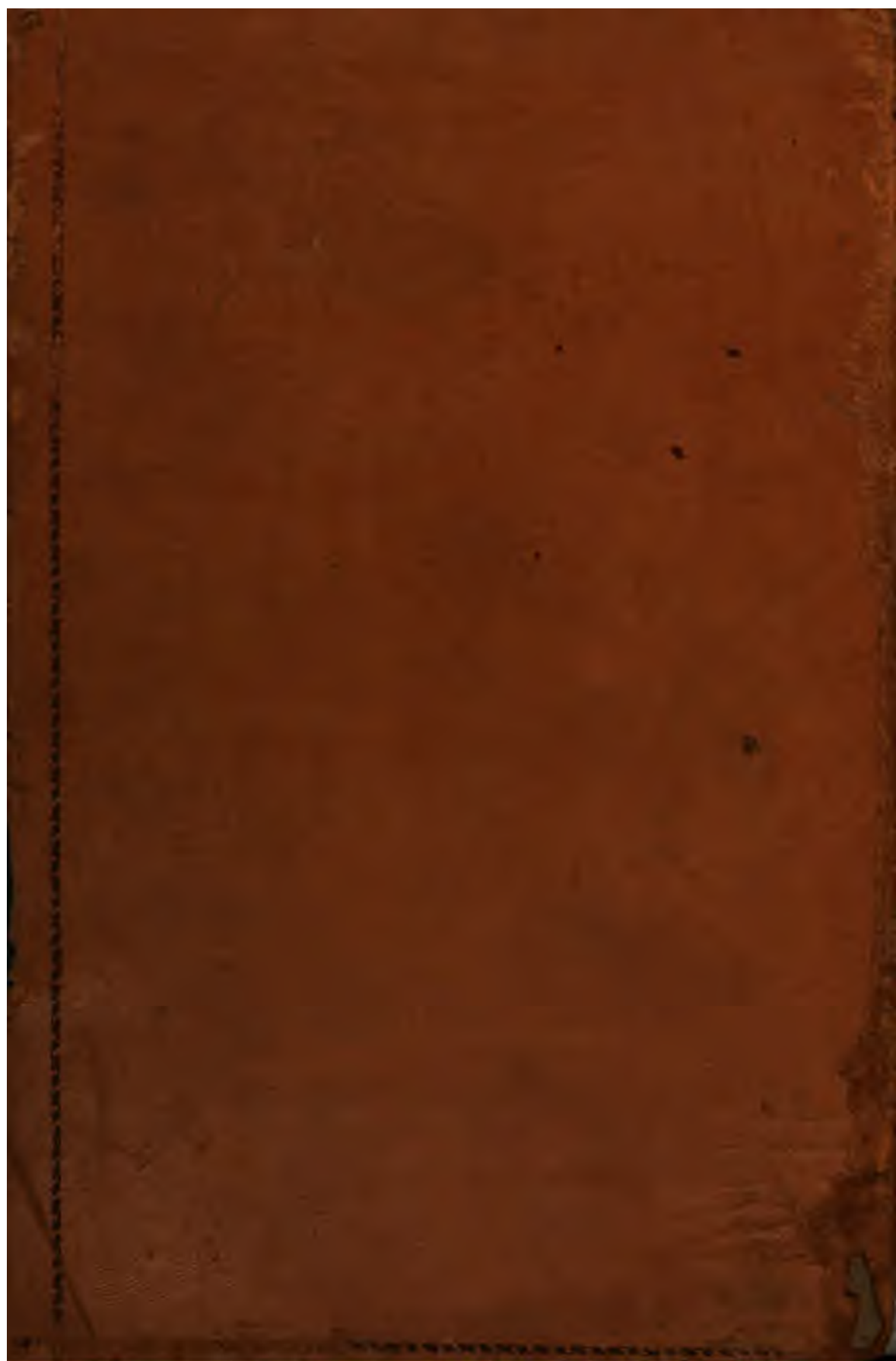
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# EXECUTIVE DOCUMENTS

PRINTED BY ORDER OF

## THE HOUSE OF REPRESENTATIVES

DURING THE

THIRD SESSION OF THE FORTIETH CONGRESS

1868-'69.

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IN FOURTEEN VOLUMES.

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Volume 2.....	No. 1. Interior.
Volume 3.....	No. 1. War: Parts 1 and 2.
Volume 4.....	No. 1. Navy, Postmaster General.
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40TH CONGRESS, } HOUSE OF REPRESENTATIVES. { Ex. Doc.  
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REPORT  
OF THE  
SECRETARY OF THE TREASURY  
ON THE  
STATE OF THE FINANCES  
FOR  
THE YEAR 1868.

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WASHINGTON:  
GOVERNMENT PRINTING OFFICE.  
1868.



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# REPORT

OF

## THE SECRETARY OF THE TREASURY.

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TREASURY DEPARTMENT,  
*December 1, 1868.*

In compliance with the requirements of law, the Secretary of the Treasury has the honor to make to Congress the following report :

In his former communications, the Secretary has expressed so fully his views upon the great subjects of the currency, the revenues, and the public debt, that it may be thought quite unnecessary for him again to press them upon the attention of Congress. These subjects, however, have lost none of their importance; on the contrary, the public mind during the past year has been turned to their consideration with more absorbing interest than at any former period. The Secretary will, therefore, he trusts, be pardoned for restating some of the views heretofore presented by him.

If there is any question in finance or political economy which can be pronounced settled by argument and trial, it is, that inconvertible and depreciated paper money is injurious to public and private interests, a positive political and financial evil, for which there can be but one justification or excuse, to wit: a temporary necessity arising from an unexpected and pressing emergency; and it follows, consequently, that such a circulation should only be tolerated until, without a financial shock, it can be withdrawn or made convertible into specie. If an irredeemable bank-note circulation is an evidence of bankrupt or badly managed banking institutions, which should be deprived of their franchises, or compelled to husband and make available their resources in order that they may be prepared at the earliest day practicable to take up their dishonored obligations, why should not an irredeemable government currency be regarded as an evidence of bad management of the national finances, if not of national bankruptcy? And why should not such wise and equal revenue laws be enacted, and such economy in the use of the public moneys be enforced, as will enable the government either judiciously to fund or promptly to redeem its broken promises? The United States notes, although declared by law to be lawful money, are, nevertheless, a dishonored and disreputable currency. The fact that they are a legal

tender, possessing such attributes of money as the statute can give them, adds nothing to their real value, but makes them all the more dishonorable to the government, and subversive of good morals. The people are compelled to take as money what is not money; and becoming demoralized by its constantly changing value, they are in danger of losing that sense of honor in their dealings with the government and with each other which is necessary for the well-being of society. It is vain to expect on the part of the people a faithful fulfilment of their duties to the government as long as the government is faithless to its own obligations; nor will those who do not hesitate to defraud the public revenues long continue to be scrupulous in their private business. Justifiable and necessary as the measure was then regarded, it is now apparent that an unfortunate step was taken when irredeemable promises were issued as lawful money; and especially when they were made a valid tender in payment of debts contracted when specie was the legal as well as the commercial standard of value. The legal-tender notes enabled debtors to pay their debts in a currency largely inferior to that which was alone recognized as money at the time they were incurred, and thus the validity of contracts was virtually impaired. If all creditors had been compelled by law to pay into the public treasury fifty per cent. or ten per cent., or, indeed, any portion of the amounts received by them from their debtors, such a law would have been condemned as unequal and unjust; and yet the effect of it would have been to lessen, to the extent of the receipts from this source, the necessity for other kinds of taxation, and thus to relieve in some measure the class unjustly, because unequally, taxed. By the legal-tender acts a portion of the property of one class of citizens was virtually confiscated for the benefit of another, without an increase thereby of the public revenues, and, consequently, without any compensation to the injured class. There can be no doubt that these acts have tended to blunt and deaden the public conscience, nor that they are chargeable in no small degree with the demoralization which so generally prevails.

The economical objections to these notes as lawful money—stated at length in previous reports of the Secretary—may be thus briefly restated. They increased immensely the cost of the war, and they have added largely to the expenses of the government since the restoration of peace; they have caused instability in prices, unsteadiness in trade, and put a check upon judicious enterprises; they have driven specie from circulation and made it merchandise; they have sent to foreign countries the product of our mines, at the same time that our European debt has been steadily increasing, and has now reached such magnitude as to be a heavy drain upon the national resources and a serious obstacle in the way of a return to specie payments; they have shaken the public credit by raising dangerous questions in regard to the payment of the public debt; in connection with high taxes, (to the necessity for which they have largely contributed,) they are preventing ship-building, and thereby the restora-

tion of the commerce which was destroyed by the war; they are an excuse for (if indeed they do not necessitate) protective tariffs, and yet fail, by their fluctuating value, to protect the American manufacturer against his foreign competitor; they are filling the coffers of the rich, but, by reason of the high prices which they create and sustain, they are almost intolerable to persons of limited incomes. The language of one of the greatest men of modern times, so often, but not too often, quoted, is none too strong in its descriptions of the injustice and the evils of an inconvertible currency:

Of all the contrivances for cheating the laboring classes of mankind, none has been more effectual than that which deludes them with paper money. Ordinary tyranny, oppression, excessive taxation—these bear lightly on the happiness of the mass of the community compared with a fraudulent currency and the robberies committed by depreciated paper. Our own history has recorded for our instruction enough and more than enough of the demoralizing tendency, the injustice, and the intolerable oppression, on the virtuous and well-disposed, of a degraded paper currency authorized or in any way countenanced by government.

The experience of all nations that have tried the experiment of inconvertible paper money has proved the truth of the eloquent words of Mr. Webster. If our country is in a measure prosperous with such an incubus upon it, it is because it is so magnificent in extent, so diversified in climate, so rich in soil, so abundant in minerals, with a people so full of energy, that even a debased currency can only retard but not put a stop to its progress.

The Secretary still adheres to the opinion so frequently expressed by him, that a reduction of the paper circulation of the country until it appreciated to the specie standard was the true solution of our financial problem. But as this policy was emphatically condemned by Congress, and it is now too late to return to it, he recommends the following measures as the next best calculated to effect the desired result.

Agreements for the payment of coin seem to be the only ones, not contrary to good morals, the performance of which cannot be enforced in the courts. "Coin contracts" executed before the passage of the legal-tender acts, as well as those executed since, are satisfied in all the States except California by the payment of the amounts called for, in depreciated notes. This shackle upon commerce, this check upon our national progress, this restriction upon individual rights, should no longer be continued. If it be admitted that the condition of the country during the war, and for a time after its close, created a necessity for laws and decisions making promissory notes (fluctuating in value according to the result of battles and of speculative combinations) the medium in which contracts should be discharged, this necessity no longer exists. Steps should now be taken to give stability to business and security to enterprise; and to this end, *specific contracts to be executed in coin* should at once be legalized. Perhaps no law could be passed which would be productive of better results, with so little private or public inconvenience. Such a law would simply enable the citizen to do what the government is doing in its receipts for customs, and in the payment of its bonded

debt; it would merely authorize the enforcement of contracts voluntarily entered into, according to their letter. The effect of such a law would be to check the outflow of specie to other countries, by creating a necessity for the use of it at home; to encourage enterprise extending into the future, by removing all uncertainty in regard to the value of the currency with which they are to be carried on. Such a law would remove a formidable embarrassment in our foreign trade, would familiarize our people again with specie as the standard of value, and show how groundless is the apprehension so generally existing, that a withdrawal of depreciated notes, or the appreciation of these notes to par, would produce a scarcity of money, by proving that specie, expelled from the country by an inferior circulating medium, will return again when it is made the basis of contracts, and is needed in their performance. Business is now necessarily speculative because the basis is unreliable. Currency, by reason of its uncertain future value, although usually plentiful in the cities, and readily obtained there at low rates on short time, with ample collaterals, is comparatively scarce and dear in the agricultural districts, where longer loans on commercial paper are required. Prudent men hesitate both to lend or to borrow for any considerable period by reason of their inability to determine the value of the medium in which the loans are to be paid. With currency now worth 70 cents on the dollar, and which within six months may advance to 80, or decline to 60, is it strange that the flow is to the business centres, where it can be loaned "on call," leaving the interior without proper supplies, at reasonable rates, for moving the crops and conducting other legitimate business? Is it strange that, in such an unsettled condition of the currency, gambling is active while enterprise halts, trade stagnates, and distrust and apprehension exist in regard to the future? It is not supposed that such a measure as is recommended will cure the financial evils which now afflict the country, but it will be a decided movement in the right direction, and the Secretary indulges the hope that it will receive the early and favorable consideration of Congress.

The legal-tender acts were war measures. By reference to the debates upon their passage, it will be perceived that, by all who advocated them, they were expected to be temporary only. It was feared that irredeemable government notes, in the unfortunate condition of the country, could only be saved from great depreciation by being made a legal tender—the great fact not being sufficiently considered that, by possessing this character, their depreciation would not be prevented, but merely disguised. Hence it was declared that they should be "lawful money and a legal tender in payment of all debts, public or private, within the United States, except duties on imports and interest on the public debt." They were issued in an emergency, for which it then seemed that no other provision could be made. They were, in fact, a forced loan, justified only by the condition of the country, and they were so recognized by Congress and the people. By no member of Congress and by no public

journal was the issue of these notes as lawful money advocated on any other ground than that of necessity; and the question arises, should they not now, or at an early day, be divested of the character which was conferred upon them in a condition of the country so different from the present? The Secretary believes that they should, and he therefore recommends, in addition to the enactment by which contracts for the payment of coin can be enforced, that it be declared, *that after the first day of January, 1870, United States notes shall cease to be a legal tender in payment of all private debts subsequently contracted; and that after the first day of January, 1871, they shall cease to be a legal tender on any contract, or for any purpose whatever, except government dues, for which they are now receivable.* The law should also authorize the conversion of these notes, at the pleasure of the holders, into bonds, bearing such rate of interest as may be authorized by Congress on the debt into which the present outstanding bonds may be funded. The period for which they would continue to be a legal tender would be sufficient to enable the people and the banks to prepare for the contemplated change, and the privilege of their conversion would save them from depreciation. What has been said by the Secretary in his previous reports on the pernicious effects upon business and the public morals of inconvertible legal-tender notes, and what is said in this report upon the advantages which would result from legalizing coin contracts, sustain this recommendation. It may not be improper, however, to suggest another reason for divesting these notes of their legal-tender character by legislative action. Although the decisions of the courts have been generally favorable to the constitutionality of the acts by which they were authorized, grave doubts are entertained by many of the ablest lawyers of the country as to the correctness of these decisions; and it is to be borne in mind that they have not yet been sustained by the Supreme Court of the United States.

The illustrious lawyer and statesman, whose language upon the subject of irredeemable paper money has been quoted, in the Senate of the United States, on the 21st day of December, 1836, expressed the following opinion:

Most unquestionably there is no legal tender in this country, under the authority of this government or any other, but gold and silver, either the coinage of our own mints or foreign coins, at rates regulated by Congress. This is a constitutional principle, perfectly plain, and of the very highest importance. The States are expressly prohibited from making anything but gold and silver a legal tender in payment of debts, and although no such express prohibition is applied to Congress, yet, as Congress has no power granted to it in this respect but to coin money and to regulate the value of foreign coins, it clearly has no power to substitute paper or anything else for coin as a tender in payment of debts and in discharge of contracts. Congress has exercised this power fully in both its branches. It has coined money, and still coins it; it has regulated the value of foreign coins, and still regulates their value. The legal tender, therefore, the constitutional standard of value, is established, and cannot be overthrown. To overthrow it would shake the whole system.

It is by no means certain that the Supreme Court will differ from Mr. Webster upon this question, and no one can fail to perceive how important it is that the legislation recommended should precede a decision

# VIII      REPORT OF THE SECRETARY OF THE TREASURY.

(from which there can be no appeal) that United States notes are not, under the federal Constitution, a legal tender.

The receipts from customs for the last three years have been as follows:

For the fiscal year ending June 30, 1866.....	\$179, 046, 651 58
For the fiscal year ending June 30, 1867.....	176, 417, 810 88
For the fiscal year ending June 30, 1868.....	164, 464, 599 56

While it appears from these figures that the customs receipts since the commencement of the fiscal year 1865 have been, in a revenue point of view, entirely satisfactory, the question naturally arises, what do these large receipts, under a high tariff, indicate in regard to our foreign trade and to our financial relations with foreign nations?

It is impossible to ascertain with precision the amount of our securities held in Europe, nor is there any perfectly reliable data for ascertaining even what amount has gone there annually since the first bonds were issued for the prosecution of the late war. In his report of 1866, the Secretary estimated the amount of United States securities of different kinds, including railroad and other stock, held in Europe, at \$600,000,000. He soon after became satisfied that this estimate was too low, by from \$100,000,000 to \$150,000,000. It would be safe to put the amount so held at the present time, exclusive of stocks, at \$850,000,000, of which not less than \$600,000,000 are United States bonds, nearly all of which have left the United States within the last six years. The amount is formidable; and little satisfaction is derived from the consideration that these securities have been transferred in payment of interest and for foreign commodities; and just as little from the consideration that probably not over \$500,000,000 in gold values have been received for these \$850,000,000 of debt. In this estimate of our foreign indebtedness, railroad and other *stocks* are not included, as they are not a debt, but the evidence merely of the ownership of property in the United States. Fortunately, for some years past, individual credits have been curtailed, and our foreign and domestic trade, in this particular, has not been unsatisfactory. In addition, then, to the stocks referred to and the individual indebtedness, of the amount of which no accurate estimate can be made, Europe holds not less than \$850,000,000 of American securities, on nearly all of which interest, and on the greater part of which interest in gold, is being paid. Nor, under the present revenue systems, and with a depreciated paper currency, is the increase of our foreign debt likely to be stayed. With an abundant harvest and a large surplus of agricultural products of all descriptions, United States bonds are still creating, to no small extent, the exchange with which our foreign balances are being adjusted. We are even now increasing our debt to Europe at the rate of \$60,000,000 or \$70,000,000 per annum in the form of gold-bearing bonds.

The gold and silver product of California and the Territories, since 1848, has been upwards of \$1,300,000,000. Allowing that \$100,000,000

have been used in manufactures, and that the coin in the country has been increased to an equal amount, the balance of this immense sum, \$1,100,000,000, has gone to other countries in exchange for their productions. Within a period of twenty years, in addition to our agricultural products, and to our manufactures which have been exported in large quantities, we have parted with \$1,100,000,000 of the precious metals; and are, nevertheless, confronted with a foreign debt of some \$850,000,000, which is steadily increasing; and all this has occurred under tariffs in a good degree framed with the view of protecting American against foreign manufacturers. But this is not all. During the recent war, most of our vessels engaged in the foreign trade were either destroyed by rebel cruisers or transferred to foreigners. Our exports as well as our imports are now chiefly in foreign bottoms. The carrying trade between the United States and Europe is almost literally in the hands of Europeans. Were it not for the remnant of ships still employed in the China trade, and the stand we are making by the establishment of a line of steamers on the Pacific, the coastwise trade, which is retained by the exclusion of foreign competition, would seem to be about all that can, under existing legislation, be relied upon for the employment of American shipping.

There are many intelligent persons who entertain the opinion that the country has been benefited by the transfer of our bonds to Europe, on the ground that capital has been received in exchange for them, which has been profitably employed in the development of our national resources: and that it matters little whether the interest upon the debt is received by our own people or by the people of other countries. This opinion is the result of misapprehension of facts, and is unsound in principle. It is not to a large extent true that capital, which is being used in developing the national resources, has been received in exchange for the bonds which are held in Europe. While many articles, such as railroad iron, machinery and raw materials, used in manufacturing—the value of which to the country is acknowledged—have been so received, a large proportion of the receipts have been of a different description. Our bonds have been largely paid for in articles for which no nation can afford to run in debt—for articles which have neither stimulated industry nor increased the productive power of the country, which have, in fact, added nothing to the national wealth. A reference to the custom-house entries will substantiate the correctness of these statements. Two-thirds of the importations of the United States consist of articles which, in economical times, would be pronounced luxuries. The war and a redundant currency have brought about unexampled extravagance, which can only be satisfied by the most costly products of foreign countries. No exception could be taken to such importations if they were paid for in our own productions. This unfortunately is not the fact. They are annually swelling our foreign debt, without increasing our ability to pay it. How disastrous such a course of trade, if long continued, must be, it requires no spirit of prophecy to predict.



Nor is it an unimportant matter that the interest upon a large portion of our securities is received by citizens of other countries instead of our own. If the interest upon a public debt is paid out where the taxes to provide for it are collected, the debt, although a burden upon the mass of tax-payers who are not holders of securities, may be so managed as not to be a severe burden upon the nation. The money which goes into the treasury by means of taxes, will flow out again into the same community in the payment of interest; and were it not for the expenses attending it, the process would not, in a purely economical view, be an exhausting one. If the bonds of the United States were equally distributed among the people of the different States, there would be less complaint of the debt than is now heard. Anti-tax parties will attain strength only in those States in which few bonds are held. If the people of the west are more sensible of the burdens of federal taxation than are those of the eastern States, it is because they are not holders to the same extent of national securities. This inequality cannot of course be prevented by legal or artificial processes. The securities will be most largely held where capital is the most abundant; and they will be more equally distributed among the respective States—if not among the people—as the new States approach the older ones in wealth.

These manifest truths indicate how important it is that the debt of the United States should be a home debt, so that the money which is collected for taxes may be paid to our own people in the way of interest. In fact, a large national debt to be tolerable, must of necessity be a home debt. A nation that owes heavily must have its own people for creditors. If it does not, the debt will be a dead weight upon its industry, and will be quite likely to force it eventually into bankruptcy. The United States are not only able to pay the interest on their debt, but to set a good example to other nations by steadily and rapidly reducing that debt. What is now required, as has been already intimated, are measures which will tend only to prevent further exportation of our bonds, and in the regular course of trade to bring back to the country those that have been exported, but which will also tend to restore those important interests that are now languishing, as the result of the war and adverse legislation. The first and most important of these measures are those which shall bring about, without unnecessary delay, the restoration of the specie standard. The financial difficulties under which the country is laboring may be traced directly to the issue, and continuance in circulation, of irredeemable promises as lawful money. The country will not be really and reliably prosperous until there is a return to specie payments. The question of a solvent, convertible currency, underlies all other financial and economical questions. It is, in fact, a fundamental question; and until it is settled, and settled in accordance with the teachings of experience, all attempts at other financial and economical reforms will either fail absolutely or be but partially successful. A sound currency is the life-blood of a commercial nation. If this is debased the

whole current of its commercial life must be disordered and irregular. The starting point in reformatory legislation must be here. Our debased currency must be retired or raised to the par of specie, or cease to be lawful money, before substantial progress can be made with other reforms.

Next in importance to the subject of the currency is that of the revenues. Taxes are indispensable for the support of the government, for the maintenance of the public credit, and the payment of the public debt. To tax heavily, not only without impoverishing the people, but without checking enterprise or putting shackles upon industry, requires the most careful study, not only of the resources of the country and its relations with other nations, but also of the character of the people as affected by the nature of their institutions. While much may be learned by the study of the revenue systems of European nations, which have been perfected by years of experience and the employment of the highest talent, it must be obvious that these systems must undergo very considerable modifications before they will be fitted to the political and physical condition of the United States. In a popular government like ours, where the people virtually assess the taxes, as well as pay them, the popular will, if not the popular prejudice, must be listened to in the preparation of revenue laws. Justice must, in some instances, yield to expediency; and some legitimate sources of revenue may be unavailable because a resort to them might be odious to a majority of tax-payers. The people of the United States are enterprising and self-reliant. Most of them are the "architects of their own fortunes;" few the inheritors of wealth. Engaged in various enterprises, with constantly varying results, and in sharp competition with each other, they submit reluctantly to inquisitions of tax-gatherers, which might not be obnoxious to people less independent and living under less liberal institutions. Then, too, the United States are a new country, of large extent and diversified interests; with great natural resources, in the early process of development. Not only may systems of revenue which are suited to England, or Germany, or France, be unsuited to this country, but careful and judicious observation and study are indispensable to the preparation of tax bills suited to the peculiar interests of its different sections. It was with a view of supplying Congress with such information as was needed to secure the passage of equal and wise excise and tariff laws, which would yield the largest revenue with the least oppression and inconvenience to the people, that a revenue commission was created in 1865. The creation of this commission was the first practical movement towards a careful examination of the business and resources of the country, with a view to the adoption of a judicious revenue system. The reports of this commission were interesting and valuable, and they exhibited so clearly the necessity for further and more complete investigations, that by the act of July 13, 1866, the Secretary of the Treasury was authorized to appoint an officer in his department, to be styled the special commissioner of

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revenue, whose duty it should be to "inquire into all the sources of national revenue, and the best method of collecting the revenue; the relation of foreign trade to domestic industry; the mutual adjustment of the systems of taxation by customs and excise, with a view of insuring the requisite revenue with the least disturbance or inconvenience to the progress of industry, and the development of the resources of the country," &c. Under this act Mr. David A. Wells was appointed special commissioner of the revenue. With what energy and ability he has undertaken the very difficult duties devolved upon him has been manifested by the reports which he has already submitted to Congress. That which accompanies, or will soon follow this communication, will prove more fully than those which have preceded it have done the importance of the investigations in which he is engaged, and the judicious labor which he is bestowing upon them. The facts which he presents, and the recommendations based upon them, are entitled to the most careful consideration of Congress. These reports of the commissioner are so complete that they relieve the Secretary from discussing elaborately the questions of which they treat. His remarks, therefore, upon the internal revenues and the tariff will be general and brief.

The following is a statement of receipts from internal revenues for the last three fiscal years:

For the year ending June 30, 1866.....	\$309,226,813 42
For the year ending June 30, 1867 .....	266,027,537 43
For the year ending June 30, 1868 .....	191,087,589 41

It thus appears that the internal revenue receipts for the year ending June 30, 1867, fell below the receipts for the year ending June 30, 1866, \$43,199,275 99, and that the receipts for the year ending June 30, 1868, fell short of the receipts for 1867, \$74,939,948 02. The receipts for the first four months of the present fiscal year were \$48,736,348 33. If the receipts for these months are an index of those for the remaining eight, the receipts for the present fiscal year will be \$146,209,044.

This large reduction of internal revenue receipts is attributable both to inefficient collections and to a reduction of taxes. It is quite obvious that the receipts from customs cannot be maintained without an increase of exports or of our foreign debt. If the receipts from customs should be diminished, even with a large reduction of the expenses of the government, our internal revenues must necessarily be increased. The first thing to be done is to introduce economy into all branches of the public service, not by reduced appropriations to be made good by "deficiency bills," but by putting a stop to all unnecessary demands upon the treasury. There is no department of the government which is conducted with proper economy. The habits formed during the war are still strong, and will only yield to the requirements of inexorable law. The average expenses of the next ten years for the civil service ought not to exceed \$40,000,000 per annum. Those of the War Department, after the boun-

ties are paid, should be brought down to \$35,000,000, and those of the Navy to \$20,000,000. The outlays for pensions and Indians cannot for some years be considerably reduced, but they can doubtless be brought within \$30,000,000. The interest on the public debt when the whole debt shall be funded, at an average rate of interest of five per cent., will amount to \$125,000,000, which will be reduced with the annual reduction of the principal.

When the internal revenue and tariff laws shall be revised so as to be made to harmonize with each other, it is supposed that \$300,000,000 can annually be realized from these sources without burdensome taxation. How much shall be raised from each, can be determined when the whole subject of revenue shall be thoroughly investigated by Congress, with the light shed upon it by Commissioner Wells in his exhaustive report of the present year. The Secretary does not doubt, however, that the best interests of the country will be subserved by a reduction of the tariff and an increase of excise duties.

According to this estimate the account would stand as follows:

Receipts from customs and internal revenues.....	\$300, 000, 000
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Expenditures for the civil service.....	\$40, 000, 000
Expenditures by the War Department.....	35, 000, 000
Expenditures by the Navy Department.....	20, 000, 000
Expenditures for pensions and Indians.....	30, 000, 000
Expenditures for interest on the public debt.....	125, 000, 000
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Total.....	250, 000, 000
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Leaving as an excess of receipts \$50,000,000 to be applied to the payment of the principal of the debt. If the growth of the country should make an increase of expenditures necessary, this increase will, by the same cause, be provided for by increased receipts under the same rate of taxation; and as it is to be hoped that the regular increase of the revenues, without an increase of taxation, resulting from the advance of the country in wealth and population, will be greater than the necessary increase of expenses, there will be a constantly increasing amount in addition to that arising from a decrease of interest, to be annually applied to the payment of the debt. If large additional expenditures should be unavoidable, they should at once be provided for by additional taxes. What is required, then, at the present time, is a positive limitation of the annual outlays to \$300,000,000, including \$50,000,000 to be applied to the payment of the principal of the debt, and such modifications of the revenue laws as will secure this amount, without unwise restrictions upon commerce, and with the least possible oppression and inconvenience to the tax-payers. In the foregoing estimates of resources, miscellaneous receipts and receipts for sales of public lands are omitted. The miscellaneous receipts heretofore have been derived from sales of

gold and of property purchased by the War and Navy Departments during the war, and no longer needed. On a return to specie payments there will be no premiums on coin; very little government property will hereafter be sold; and under the homestead law, and with liberal donations of the public domain, which are likely to be made as heretofore, no considerable amount can be expected from lands. Whatever may be received from these sources will doubtless be covered by miscellaneous expenses, of which no estimate can be made.

The act of March 31, 1868, exempting from taxes nearly all the manufactures of the country other than distilled spirits, fermented liquors, and tobacco, was sudden and unexpected. It not only deprived the treasury of an immense revenue, but the reduction was so great as to leave an impression on the public mind that it would be only temporary, and that a tax in some degree equivalent to that which was removed would of necessity soon be resorted to. It is, perhaps, for this reason that this measure has failed to give relief to the public by a diminution of prices, and has benefited manufacturers rather than consumers. The frequent and important changes which have been made in the internal revenue laws, the ease with which exemptions from taxation have been obtained, and the suddenness with which taxes have been greatly augmented or reduced, have constituted one of the greatest evils of the system. Sudden changes in the revenue laws are not only destructive of all business calculations, but they excite—not unreasonably—a feeling of discontent and a sense of injustice among the people most unfavorable to an efficient collection of taxes. While it is admitted that, in a new and growing country like ours, modifications of the taxes will be frequently necessary, some definite policy should at once be inaugurated in regard to our internal revenues, the general principles of which should be regarded as finally established.

Assuming that the receipts from customs will be reduced by a reduction of duties, or by the effects of a return to specie payments upon importations under the present tariff, and that, consequently, there must be an increase of internal taxes, there are three sources of revenue which are likely to be considered.

First. An increase of taxes upon distilled spirits.

The idea of deriving the bulk of the revenue from this article is a very popular one; and even our unfortunate experience has only partially convinced the public of its impossibility. The late exorbitant tax on distilled spirits, intended, perhaps, not merely as a revenue measure, but as an encouragement to temperance, proved to be the most demoralizing tax ever imposed by Congress, corrupting both the manufacturers and the revenue officers, and familiarizing the people with stupendous violations of the law. The restoration of it, or any considerable increase of the present tax, would lead to a repetition of the frauds which have brought the internal revenue system into such utter disgrace.

Second. A restoration of the tax on manufactures abolished in March last.

The objections to the restoration of this tax are, that it would indicate vacillation on the part of Congress, and that this tax, principally on account of numerous exemptions, was partial and unjust. It is also apparent that, if restored, it would fail to be permanent by reason of the persistent and united hostility of a class of citizens influential and powerful, and whose influence and power are rapidly increasing.

Third. An increased and uniform tax on sales; and this the Secretary respectfully recommends.

Under the present law wholesale and retail dealers in goods, wares, and merchandise of foreign or domestic production, wholesale and retail dealers in liquors, and dealers in tobacco, are subject to a similar but unequal tax on sales. This inequality should be removed, and a tax levied upon all sales sufficient, with the revenues from other sources, to meet the wants of the government. The reasons in favor of a tax upon sales are, that it could be levied generally throughout the country, and would not be liable to the imputation of class legislation; that it would be so equally distributed as not to bear so oppressively as other taxes upon individuals or sections; and that no depression of one branch of industry, which did not injuriously affect the business of the entire country, could greatly lessen its productiveness.

As has been already stated, the receipts from customs for the fiscal year ending June 30, 1866, were \$179,046,651 58; for the year ending June 30, 1867, \$176,417,810 88; and for the last fiscal year, \$164,464,599 56. These figures show that the tariff has produced large revenues, although it is in no just sense a revenue tariff. In this respect it has exceeded the expectations of its friends, if, indeed, it has not disappointed them. It has not checked importations, and complaint is made that it has not given the anticipated protection to home manufactures, not because it was not skillfully framed to this end, but because an inflated currency—the effect of which upon importations was not fully comprehended—has, in a measure, defeated its object. It has advanced the prices of dutiable articles, and, by adding to the cost of living, has been oppressive to consumers without being of decided benefit to those industries in whose interest it is regarded as having been prepared. In his last report, the Secretary recommended the extension of specific duties, but did not recommend a complete revision of the tariff, on the ground that this work could not be intelligently done as long as business was subject to constant derangement by an irredeemable currency. The same difficulty still exists, but as decided action upon the subject of the currency ought not to be longer postponed, the present may not be an unfavorable time for a thorough examination of the tariff. It is obvious that a revision of it is required, not only to relieve it of incongruities and obscurity, and to harmonize it with excise taxes and with our agricultural and commercial interests, but also to adapt it to the very decided change which must take place in the business of the country upon the restoration of the specie standard. Large revenues are now derived from customs,

because a redundant currency produces extravagance, which stimulates importations. If the currency were convertible, and business were regular and healthy, the tariff would be severely protective, if not in many instances prohibitory. Indeed, of some valuable articles it is prohibitory already.

There will be in the future, as there have been in the past, widely different opinions upon this long-vexed and very important subject, but the indications are decided that the more enlightened sentiment of the country demands that the tariff shall hereafter be a tariff for revenue and not for protection, and that the revenues to be derived from it shall be no larger than, in connection with those received from other sources, will be required for the economical administration of the government, the maintenance of the public faith, and the gradual extinguishment of the public debt. While the country is not at present, and may not be for many years to come, prepared for the abrogation of all restrictions upon foreign commerce, it is unquestionably prepared for a revenue tariff. The public debt is an incumbrance upon the property of the nation, and the taxes, the necessity for which it creates, by whatever mode and from whatever sources collected, are at last a charge upon the consumers. Taxes should not, therefore, be increased, nor will the tax-payers permit them to be permanently increased, for the benefit of any interest or section. Fortunately, or unfortunately, as the question may be regarded from different standpoints, the necessities of the government will be such for many years, that large revenues must be derived from customs, so that a strictly revenue tariff must incidentally benefit our home manufactures. According to the estimate made by the Secretary, an annual revenue of three hundred millions will be required to meet the necessary demands upon the treasury, and for a satisfactory reduction of the public debt. How much of this amount shall be derived from customs it will be for Congress to determine. In examining this difficult question, the magnitude of our foreign debt, and the necessity not only of preventing its increase but of rapidly reducing it, must be kept steadily in view. It may be necessary that a large portion of our bonds now held in Europe be taken up with bonds bearing a lower rate of interest, payable in some European city, in order that they may be less likely to be returned to the United States at unpropitious times. Whether this is accomplished or not, it is of the last importance that our tax laws, and especially the tariff, should be so framed as to encourage exports and enlarge our commerce with foreign nations, so that balances may be in our favor, and the interest, and in due time the principal, of our foreign debt may be paid by our surplus productions. Many of the investigations of the revenue commissioner have been made with the view of furnishing Congress with the data necessary for a thorough examination and a wise determination of this most important question, and it is fortunate that the subsidence of political excitement removes many of the difficulties heretofore in the way of an impartial consideration of it.

The public debt on the first day of November, 1867, amounted to \$2,491,504,450, and consisted of the following items:

Debt bearing coin interest .....	\$1, 778, 110, 991 80
Debt bearing currency interest .....	426, 768, 640 00
Matured debt not presented for payment .....	18, 237, 538 83
Debt bearing no interest .....	402, 385, 677 39
<b>Total</b> .....	<b>2, 625, 502, 848 02</b>
Cash in the treasury.....	133, 998, 398 02
<b>Amount of debt less cash in the treasury</b> .....	<b>2, 491, 504, 450 00</b>

On the first day of November, 1868, it amounted to \$2,527,129,552 82, and consisted of the following items:

Debt bearing coin interest .....	\$2, 107, 577, 950 00
Debt bearing currency interest .....	114, 519, 000 00
Matured debt not presented for payment .....	9, 753, 723 64
Debt bearing no interest .....	409, 151, 898 42
<b>Total</b> .....	<b>2, 641, 002, 572 06</b>
Cash in the treasury.....	113, 873, 019 24
<b>Amount of debt less cash in the treasury</b> .....	<b>2, 527, 129, 552 82</b>

By a comparison of these statements it appears that the debt, between the first day of November, 1857, and the first day of November, 1868, increased \$35,625,102 82. Of this increase \$24,152,000 is chargeable to the Pacific railroads, and \$7,200,000 to the purchase of Russian America. Within the same period, there was paid for bounties \$44,060,515, and at least \$4,000,000 for interest, on compound and seven three-tenth notes, which had accrued prior to the first of November, 1867. If these extraordinary advances and payments had not been made, the receipts would have exceeded the expenditures \$43,787,412 18. Considering the heavy reduction of internal taxes, made at the last session of Congress, and the large expenditures which have attended the military operations against the Indians on the frontier, and the maintenance of large forces at expensive points in the southern States, this statement of the amount of the debt cannot be regarded an unsatisfactory one. The bounties will, it is expected, be entirely paid within the next three months, and very little interest, except that which accrues upon the funded debt, is hereafter to be provided for. Should there be henceforth no extraordinary expenditures, and no further donations of public moneys in the form of bounties or of additional subsidies to railroad companies, with proper economy in the administration of the general government, and with judicious amendments of the revenue laws, and proper enforcement thereof, the public debt, without oppressive taxation, can be rapidly diminished and easily extinguished within the period heretofore named by the Secretary.



The ability of the United States to maintain their integrity against insurrection as well as against a foreign enemy can no longer be doubted. The question of their ability, under democratic institutions, to sustain a large national debt, is still to be decided. That this question should be affirmatively settled, it is, in the opinion of the Secretary, of the highest importance that the tax-paying voters should be encouraged by the fact that the debt is in the progress of rapid extinguishment, and is not to be a permanent burden upon them and their posterity. If it be understood that this debt is to be a perpetual incumbrance upon the property and industry of the nation, it is certainly to be feared that the collection of taxes necessary to pay the interest upon it may require the exercise of power by the central government, inconsistent with republicanism, and dangerous to the liberties of the people. The debt must be paid. Direct repudiation is an impossibility; indirect repudiation, by further issues of legal-tender notes, would be madness. To insure its payment without a change in the essential character of the government, every year should witness a reduction of its amount and a diminution of its burdens. The Secretary is confident that he expressed the sentiments of the intelligent tax-payers of the country when he said in his report of 1865:

The debt is large, but if kept at home, as it is desirable it should be, with a judicious system of taxation, it need not be oppressive. It is, however, a debt. While it is capital to the holders of the securities, it is still a national debt, and an encumbrance upon the national estate. Neither its advantages nor its burdens are or can be shared or borne equally by the people. Its influences are anti-republican. It adds to the power of the Executive by increasing federal patronage; it must be distasteful to the people, because it fills the country with informers and tax-gatherers. It is dangerous to the public virtue, because it involves the collection and disbursement of vast sums of money, and renders rigid national economy almost impracticable. It is, in a word, a national burden, and the work of removing it, no matter how desirable it may be for individual investment, should not long be postponed.

As all true men desire to leave to their heirs unincumbered estates, so should it be the ambition of the people of the United States to relieve their descendants of this national mortgage. We need not be anxious that future generations shall share the burden with us. Wars are not at an end, and posterity will have enough to do to take care of the debts of their own creation.

The Secretary respectfully suggests that on this subject the expression of Congress should be decided and emphatic. It is of the greatest importance in the management of a matter of so surpassing interest that the right start should be made. Nothing but revenue will sustain the national credit, and nothing less than a fixed policy for the reduction of the public debt will be likely to prevent its increase.

And in his report of 1867, when he remarked:

Old debts are hard debts to pay; the longer they are continued the more odious they become. If the present generation should throw the burden of this debt upon the next, it will be quite likely to be handed down from one generation to another, a perpetual if not a constantly increasing burden upon the people. Our country is full of enterprise and resources. The debt will be lightened every year with great rapidity by the increase of wealth and population. With a proper reduction in the expenses of the government, and with a revenue system adapted to the industry of the country, and not oppressing it, the debt may be paid before the expiration of the present century. The wisdom of a policy which shall bring about such a result is vindicated, in advance, by the history of nations whose people are burdened with inherited debts and with no prospect of relief for themselves or their posterity.

In his last report the Secretary referred to the condition of the treasury at the close of the war, and at some subsequent periods, alluding especially to the emergency in the spring of 1865, arising from the very large requisitions which were waiting for payment, and the still larger requisitions that were to be provided for, to enable the War Department to pay arrearages due to the army, and other expenses which had already been incurred in the suppression of the rebellion. In briefly reviewing the administration of the treasury from April, 1865, he did not think it necessary to state how much of the large revenue receipts had been expended in the payment of debts incurred during the war; and he would not undertake to do it now did not misapprehension exist in the public mind in regard to the expenditures of the government since the conclusion of hostilities, prejudicial to both the law-making and law-executing branches of the government.

The war was virtually closed in April, 1865. On the first day of that month the public debt amounted, according to the books and accounts of the department, to \$2,366,955,077 34. On the first day of September following it amounted to \$2,757,689,571 43, having increased in four months \$390,734,494 09. From that period it continued to decline until November 1, 1867, when it had fallen to \$2,491,504,450. On the first day of November last, it had risen to \$2,527,129,552 82. By this statement it appears that between the first day of April, 1865, and the first day of September of the same year the debt increased \$390,734,494 09, and that between the first day of September, 1865, and the first day of November, 1868, it decreased \$230,560,018 61; and that on the last day mentioned it was \$160,174,475 48 larger than it was on the first day of April, 1865. Since then the Treasurer's receipts from all sources of revenue have been as follows:

For April, May, and June, 1865.....	\$83, 519, 164 13
For the year ending June 30, 1866.....	558, 032, 620 06
For the year ending June 30, 1867.....	490, 634, 010 27
For the year ending June 30, 1868.....	405, 638, 083 32
June 30 to November 1, 1868.....	124, 652, 184 42

Total of receipts.....	1, 662, 476, 062 20
To which should be added the increase of the debt between the first day of April, 1865, and the first day of November, 1868.....	160, 174, 475 48
	<hr/> 1, 822, 650, 537 68 <hr/>

This exhibit shows that the large sum of \$1,822,650,537 68 was expended in the payment of the interest and of other demands upon the treasury in three years and seven months, being an average annual expenditure of \$508,646,661 68

XX REPORT OF THE SECRETARY OF THE TREASURY.

If the statement of the public debt on the first day of April, 1865, had included all debts due at that time, and \$1,822,650,537 68 had really been expended in payment of the interest on the public debt, and the current expenses of the government between that day and the first day of November last, there would have been a profligacy and a recklessness in the expenditures of the public moneys discreditable to the government and disheartening to tax-payers. Fortunately this is not the fact. That statement, (as is true of all other monthly statements of the treasury,) exhibited only the adjusted debt, according to the books of the treasury, and did not, and could not, include the large sums due to the soldiers of the great Union army (numbering at that time little less than a million of men) for "pay" and for "bounties," or on claims of various kinds which must of necessity have been unsettled. For the purpose of putting this matter right, the Secretary has endeavored to ascertain from the War and Navy Departments how much of their respective disbursements, since the close of the war, has been in payment of debts properly chargeable to the expenses of the war. The following is the result of his inquiries:

By the War Department.....	\$595,431,125 90
By the Navy Department.....	35,000,000 00

It has been impossible to obtain an exact statement of the amount of such debts paid by the Navy Department, but sufficient information has been received to justify the Secretary in estimating it in round numbers at thirty-five millions, which is probably an under rather than over-estimate. The expenditures of the War Department have been furnished in detail, and are believed to be substantially correct.

These figures show that the money expended by the War and Navy Departments, between the first day of April, 1865, and the first day of November, 1868, on claims justly chargeable to the expenses of the war, amounted to..... \$630,431,125 90

To which should be added amount advanced to the	
Pacific roads.....	42,194,000 00
Amount paid for Alaska.....	7,200,000 00

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679,825,125 90

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Deducting this sum from the amount of the revenues, \$1,662,476,062 20, and \$160,174,475 48, the increase of the public debt—the remainder, \$1,142,825,411 78, or an average of \$318,928,021 89 per annum, is the amount actually expended in the payment of current expenses and interest.

It is thus shown that within a period of three years and seven months, the revenues or the receipts from all sources of revenue reached the enormous sum of \$1,662,496,062 20, and that \$630,431,125 90 were paid on debts which were actually due at the close of the war, and for bounties which, like the pay of the army, were a part of the expenses of the war. Adding the amount thus paid to the debt as exhibited by the

books of the treasury on the first day of April, 1865, it appears that the debt of the United States at that time was \$2,997,386,203 24, and that the actual reduction has been \$470,256,650 42; and but for the advances to the Pacific roads, and the amount paid for Alaska, would have been \$519,650,650 42.

Nothing can better exhibit the greatness of the resources of this young nation than this statement, or show more clearly its ability to make "short work" of the extinguishment of the public debt. It will be borne in mind that these immense revenues have been collected while one-third part of the country was in a state of great destitution, resulting from its terrible struggle to separate itself from the Union, with its political condition unsettled, and its industry in a great degree paralyzed; and while also the other two-thirds were slowly recovering from the drain upon their productive labor and resources—a necessary accompaniment of a gigantic and protracted war.

The Secretary has noticed with deep regret indications of a growing sentiment in Congress—notwithstanding the favorable exhibits which have been from time to time made of the debt-paying power of the country—in favor of a postponement of the payment of any part of the principal of the debt, until the national resources shall be so increased as to make the payment of it more easy. If this sentiment shall so prevail as to give direction to the action of the government, he would feel that a very great error had been committed, which could hardly fail to be a severe misfortune to the country. The people of the United States will never be so willing to be taxed for the purpose of reducing the debt as at the present time. Now, the necessity for its creation is better understood and appreciated than it can be at a future day. Now, it is regarded by a large majority of tax-payers as a part of the great price paid for the maintenance of the government, and, therefore, a sacred debt. The longer the reduction of it is postponed the greater will be the difficulties in the way of accomplishing it, and the more intolerable will seem to be the burden of taxation. The Secretary, therefore, renews the recommendations made in his first report, that a certain definite sum be annually applied to the payment of the interest and the principal of the debt. The amount suggested was two hundred millions of dollars. As the debt is considerably smaller than its maximum was estimated at, the amount to be so applied annually might now safely be fixed at one hundred and seventy-five millions of dollars, according to the estimate already made in this report.

The subject of the currency in which the five-twenty bonds may be paid—agitated for some time past—was freely discussed during the recent political canvass, and made a question upon which parties, to some extent, were divided. The premature and unfortunate agitation and discussion of this question have been damaging to the credit of the government, both at home and abroad, by exciting apprehensions that the good faith of the nation might not be maintained, and have thus prevented our bonds from advancing in price, as they otherwise would

have advanced, after it was perceived that the maximum of the debt had been reached, and have rendered funding at a low rate of interest too unpromising to be undertaken. In his report in 1865, the Secretary used the following language:

Before concluding his remarks upon the national debt, the Secretary would suggest that the credit of the five-twenty bonds, issued under the acts of February 25, 1862, and June 30, 1864, would be improved in Europe, and consequently their market value advanced at home, if Congress should declare that the principal as well as the interest of these bonds is to be paid in coin. The policy of the government in regard to its funded debt is well understood in the United States, but the absence of a provision in these acts that the principal of the bonds issued under them should be paid in coin, while such a provision is contained in the act under which the ten-forties were issued, has created some apprehension in Europe that the five-twenty bonds might be called in at the expiration of five years, and paid in United States notes. Although it is not desirable that our securities should be held out of the United States, it is desirable that they should be of good credit in foreign markets on account of the influence which these markets exert upon our own. It is, therefore, important that all misapprehension on these points should be removed by an explicit declaration of Congress, that these bonds are to be paid in coin.

Without intending to criticise the inaction of Congress in regard to a matter of so great importance, the Secretary does not hesitate to say that, if his recommendations had been adopted, that the public debt would have been much less than it is; and that the reduction of the rate of interest would ere this have been in rapid progress. The Secretary does not think it necessary to discuss the question in this report. His opinions upon it are well known to Congress and the people. They were definitely presented in his report for 1867, and they remain unchanged. He begs leave merely to suggest, as he has substantially done before, that alleviation of the burden of the public debt is to be obtained—not in a decay of the national credit—not in threats of repudiation—not in a further issue of irredeemable notes—not in arguments addressed to the fears of the bondholders—but in a clear and explicit declaration by Congress, that the national faith, in letter and spirit, shall be inviolably maintained, that the bonds of the United States, intended to be negotiated abroad as well as at home, are to be paid, when the time of payment arrives, in that currency which is alone recognized as money in the dealings of nation with nation. Let Congress say this promptly, and there can be but little doubt that the credit of the government will so advance that within the next two years the interest on the larger portion of the debt can be reduced to a satisfactory rate. He therefore earnestly recommends that it be declared, without delay, by joint resolution, that the principal of all bonds of the United States is to be paid in coin.

It is also recommended that the Secretary be authorized to issue \$500,000,000 of bonds, \$50,000,000 of which shall mature annually; the first \$50,000,000 to be payable, principal and interest, in lawful money—the principal and interest of the rest in coin; and also such further amount of bonds as may be necessary to take up the outstanding six per cents. and the non-interest bearing debt, payable in coin thirty years after date, and redeemable at any time after ten years at the pleasure of the government, the interest to be paid semi-annually in coin. and in no case

to exceed the rate of five per cent.; provided that the Secretary may, in his discretion, make the principal and interest of \$500,000,000 of these bonds payable at such city or cities in Europe as he may deem best.

The fact that, according to the recommendation, \$50,000,000 of the bonds to be issued are to become due each year for ten consecutive years (at the expiration of which time all of the bonds would be under the control of the government) would insure an annual reduction of \$50,000,000 of the public debt, and impart a credit to the other bonds which would insure the negotiation of them on favorable terms.

Of the expediency of an issue of bonds corresponding, to some extent, in amount with those held in Europe, the interest and principal of which shall be paid in the countries where they are to be negotiated, there can be but little doubt. On this point the Secretary used the following language in his report of 1866 :

The question now to be considered is not how shall our bonds be prevented from going abroad, for a large amount has already gone, and others will follow as long as our credit is good and we continue to buy more than we can pay for in any other way, but how shall they be prevented from being thrown upon the home market, to thwart our efforts in restoring the specie standard? The Secretary sees no practicable method of doing this at an early day, but by substituting for them bonds which, being payable principal and interest in Europe, will be less likely to be returned when their return is the least to be desired. The holders of our securities in Europe are now subject to great inconvenience and not a little expense in collecting their coupons; and it is supposed that five per cent., or, perhaps, four and a half per cent. bonds, payable in London or Frankfort, could be substituted for our six per cents, without any other expense to the United States than the trifling commissions to the agents through whom the exchanges might be made. The saving of interest to be thus effected would be no inconsiderable item; and the advantages of having our bonds in Europe placed in the hands of actual investors, is too important to be disregarded.

The Secretary has nothing further to say on this point than that careful reflection has only strengthened his convictions of the correctness of the views expressed in the foregoing extract

In recommending the issue of bonds bearing a lower rate of interest, to be exchanged for the outstanding six per cents., the Secretary must not be understood as having changed his opinion in regard to the expediency or the wisdom of the recommendation in his last report—

That the act of March 3, 1865, be so amended as to authorize the Secretary of the Treasury to issue six per cent. gold-bearing bonds, to be known as the consolidated debt of the United States, having 20 years to run, and redeemable, if it may be thought advisable, at an earlier day, to be exchanged at par for any and all other obligations of the government, one-sixth part of the interest on which, in lieu of all other taxes, at each semi-annual payment, shall be reserved by the government, and paid over to the States according to population.

He refers to what he then said in advocacy of that recommendation as an expression of his well-considered opinions at the present time, and he is only prevented from repeating the recommendation, by the fact that it met with little approval at the last session, and has not grown into favor since. He sincerely hopes that the future history of the debt will vindicate the wisdom of those who are unable to approve the proposition.

# XXIV REPORT OF THE SECRETARY OF THE TREASURY.

The following is a statement of the public debt on the 1st of July, 1868 :

## DEBT BEARING COIN INTEREST.

5 per cent. bonds.....	\$221,588,400 00	
6 per cent. bonds of 1867 and 1868.....	6,893,441 80	
6 per cent. bonds, 1861.....	283,677,200 00	
6 per cent. 5-20 bonds.....	1,557,844,600 00	
Navy pension fund.....	13,000,000 00	
		<u>\$2,083,003,641 80</u>

## DEBT BEARING CURRENCY INTEREST.

6 per cent. bonds.....	\$29,089,000 00	
3-year compound interest notes.....	21,604,890 00	
3-year 7.30 notes.....	25,534,900 00	
3 per cent. certificates.....	50,000,000 00	
		<u>126,228,790 00</u>

## MATURED DEBT NOT PRESENTED FOR PAYMENT.

3-year 7.30 notes, due August 15, 1867, and June 15 and July 15, 1868.....	\$12,182,750 00	
Compound-interest notes, matured June 10, July 15, August 15, October 15, and December 15, 1867, and May 15, 1868.....	6,556,920 00	
Bonds, Texas indemnity.....	256,000 00	
Treasury notes, acts July 17, 1861, and prior thereto	155,111,64	
Bonds, April 15, 1842.....	6,000 00	
Treasury notes, March 3, 1863.....	555,492 00	
Temporary loan.....	797,039 00	
Certificates of indebtedness.....	18,000 00	
		<u>20,527,302 64</u>

## DEBT BEARING NO INTEREST.

United States notes.....	\$356,141,723 00	
Fractional currency.....	32,626,951 75	
Gold certificates of deposit.....	17,678,640 00	
		<u>406,447,314 75</u>

Total debt.....		2,636,207,049 19
Amount in treasury, coin.....	\$100,500,561 28	
Amount in treasury, currency.....	30,505,970 97	
		<u>131,006,532 25</u>

Amount of debt less cash in treasury.....	2,505,200,516 94
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The following is a statement of receipts and expenditures for the fiscal year ending June 30, 1868 :

Receipts from customs.....	\$164,464,599 56
Receipts from lands.....	1,348,715 41
Receipts from direct tax.....	1,788,145 85
Receipts from internal revenue.....	191,087,589 41
Receipts from miscellaneous sources (of which amount there was received for premium on bonds sold to redeem treasury notes, the sum of \$7,078,203 42).....	46,949,033 09
Total receipts, exclusive of loans.....	<u>\$405,632,083 32</u>

REPORT OF THE SECRETARY OF THE TREASURY. XXV

Expenditures for the civil service, (of which amount there was paid for premium on purchase of treasury notes prior to maturity. \$7,001,151 04)	\$80,011,018 71
Expenditures for pensions and Indians.....	27,883,069 10
Expenditures by War Department.....	123,246,648 62
Expenditures by Navy Department .....	25,775,502 72
Expenditures for interest on the public debt .....	140,424,045 71
<b>Total expenditures, exclusive of principal of public debt.....</b>	<b>\$377,340,284 86</b>

The following is a statement of receipts and expenditures for the quarter ending September 30, 1868:

The receipts from customs.....	\$49,676,594 67
The receipts from lands .....	714,895 03
The receipts from direct tax .....	15,536 02
The receipts from internal revenue.....	38,735,833 08
The receipts from miscellaneous sources (of which amount there was received from premium on bonds sold to redeem Treasury notes the sum of \$587,725 12.....	6,249,979 97
<b>Total receipts, exclusive of loans.....</b>	<b>95,392,868 77</b>

Expenditures for the civil service, (of which amount there was paid as premium on purchase of treasury notes prior to maturity \$300,000,).....	\$21,227,106 33
Expenditures for pensions and Indian.....	12,358,647 70
Expenditures for War Department.....	27,219,117 02
Expenditures for Navy Department .....	5,604,785 33
Expenditures for interest on public debt.....	38,742,814 37
<b>Total expenditures, exclusive of principal of public debt.....</b>	<b>105,152,470 75</b>

The Secretary estimates that, under existing laws, the receipts and expenditures for the three quarters ending June 30, 1869, will be as follows:

From customs.....	\$125,000,000 00
From lands .....	1,000,000 00
From internal revenue .....	100,000,000 00
From miscellaneous sources.....	20,000,000 00
<b>Receipts.....</b>	<b>246,000,000 00</b>

And that the expenditures for the same period, if there be no reduction of the army, will be—

For the civil service.....	\$40,000,000 00
For pensions and Indians.....	18,000,000 00
For War Department, including \$6,000,000 bounties.....	66,000,000 00
For Navy Department .....	16,000,000 00
For interest on public debt .....	91,000,000 00
<b>Expenditures .....</b>	<b>231,000,000 00</b>



## XXVI REPORT OF THE SECRETARY OF THE TREASURY.

The receipts and expenditures under existing laws for the fiscal year ending June 30, 1870, are estimated as follows:

From customs .....	\$160,000,000 00
From internal revenue .....	140,000,000 00
From lands .....	2,000,000 00
From miscellaneous sources .....	25,000,000 00
<b>Receipts .....</b>	<b>327,000,000 00</b>

The expenditures for the same period, if the expenses of the army should be kept up to about the present average, will be as follows:

For the civil service .....	\$50,000,000 00
For pensions and Indians .....	30,000,000 00
For War Department .....	75,000,000 00
For Navy Department .....	20,000,000 00
For interest on public debt .....	128,000,000 00
<b>Expenditures .....</b>	<b>303,000,000 00</b>

The accompanying report of the Commissioner of Internal Revenue gives the necessary information in regard to the bureau, and contains many very judicious recommendations and suggestions which are worthy the careful consideration of Congress.

The internal branch of the revenue service is the one in which the people feel the deepest interest. The customs duties are collected at a few points, and although paid eventually by the consumers, they are felt only by the great mass of the people in the increased cost of the articles consumed. Not so with the internal taxes. These are collected in every part of the Union; and their burdens fall, to a large extent, directly upon the tax-payers. Assessors, collectors, inspectors, detectives—necessary instruments in the collection of the revenues—are found in every part of the country. There is no village or rural district where their faces are not seen, and where collections are not made. The eyes of the whole people are therefore directed to this system, and it is of the greatest importance that its administration should be such as to entitle it to public respect. Unfortunately this is not the case. Its demoralization is admitted; and the question arises, where is the remedy? The Secretary is of the opinion that it is to be found in such amendments to the act as will equalize the burdens of taxation, and in an elevation of the standard of qualification for revenue offices.

Upon the subject of internal taxes the Secretary has already spoken. In regard to the character of the revenue officers he has only to say, that there must be a decided change for the better in this respect if the system is to be rescued from its demoralized condition. After careful reflection, the Secretary has come to the conclusion that this change would follow the passage of the bill reported by Mr. Jencks, from the Joint Committee on Retrenchment and Reform, on the 14th of May last, enti-

tled "A bill to regulate the civil service and promote the efficiency thereof." The Secretary gives to this bill his hearty approval, and refers to the speech which was made, upon its introduction, by the gentleman who reported it, for an able and lucid exposition of its provisions, and for a truthful and graphic description of the evils of the present system of appointments to office.

On the 5th day of October last, the day for their regular quarterly reports, the number of national banks was 1,644, 17 of which were in voluntary liquidation. Their capital was \$420,634,511; their discounts, \$655,875,277 35; their circulation, \$295,684,244; and their deposits, \$601,830,278 40.

In no other country was so large a capital ever invested in banking, under a single system, as is now invested in the national banks; never before were the interests of a people so interwoven with a system of banking, as are the interests of the people of the United States with their national banking system. It is not strange, therefore, that the condition and management of the national banks should be, to them and to their representatives, a matter of the deepest concern. That the national banking system is a perfect one is not asserted by its friends; that it is a very decided improvement, as far as circulation is regarded, upon the systems which it has superseded, must be admitted by its opponents. Before it was established, the several States, whether in conformity with the Constitution or not—jointly with the general government, during the existence of the charter of the United States Bank, and solely after the expiration of that charter—exercised the power of issuing bills of credit, in the form of bank notes, through institutions of their own creation, and thus controlled the paper money, and thereby, in no small degree, the business and commerce of the country. In May, 1863, when the National Currency Bureau was established in Washington, some 1,500 banks organized under State laws, furnished the people of the United States with a bank-note currency. In some of the States, banks were compelled to protect—partially at least—the holders of their notes against loss, by deposits of securities with the proper authorities. In other States, the capital of the banks (that capital being wholly under the control of their managers) was the only security for the redemption of their notes. In some States there was no limit to the amount of notes that might be issued, if secured according to the requirements of their statutes, nor any necessary relation of circulation to capital. In others, while notes could be issued only in certain proportions to capital, there was no restriction upon the number of banks that might be organized. The notes of a few banks, being payable or redeemable at commercial centres, were current in most of the States, while the notes of other banks (perhaps just as solvent) were uncurrent beyond the limits of the States by whose authority they were issued. How valueless were the notes of many of the State banks is still keenly remembered by the thousands who suffered by their insolvency. The direct losses sustained by the people by an unsecured bank-note circulation, and the indirect

## XXVIII REPORT OF THE SECRETARY OF THE TREASURY.

losses to the country resulting from the deranged exchanges, caused by a local currency constantly subject to the manipulations of money changers, and from the utter unsuitableness of such a currency to the circumstances of the country, can be counted by millions. It is only necessary to compare the circulation of the State banks with that furnished by the national banks, to vindicate the superiority of the present system. Under the national banking system, the government which authorizes the issue of bank notes, and compels the people to receive them as money, assumes its just responsibility and guarantees their payment. This is the feature which especially distinguishes it from others and gives to it its greatest value.

The object of the Secretary, however, in referring to the national banks is not to extol them, but to call the attention of Congress to the accompanying instructive report of the Comptroller of the Currency, especially to that part of it which exhibits the condition and management of the banks in the commercial metropolis, and to the amendments proposed by him to the act.

On the 5th day of October last, the loans or discounts of the banks in the city of New York amounted to \$163,634,070 23, only \$90,000,000 of which consisted of commercial paper, the balance being chiefly made up of what are known as loans on call, that is to say, of loans on collaterals, subject to be called in at the pleasure of the banks. Merchants or manufacturers cannot, of course, borrow on such terms, and it is understood that these loans are confined mainly to persons dealing, or rather speculating, in stocks or coin. This statement shows to what extent the business of the banks in New York has been diverted from legitimate channels, and how deeply involved the banks have become in the uncertain and dangerous speculations of the street.

The deposits of these institutions on the day mentioned amounted to \$226,645,655 80, and of their assets \$113,332,689 20 consisted of certain cash items which were in fact mainly certified checks, which had been passed to the credit of depositors, and constituted a part of the \$226,645,655 80 of deposits, although the banks always deduct such checks from their deposits in making up their statement for the payment of interest, and their estimates for reserves. It is understood to be the practice of a number of the banks (perhaps the practice exists to a limited extent in all) to certify the checks of their customers in advance of the deposits out of which they are expected to be paid; in other words, to certify checks to be good, under an agreement between the banks and the drawers that the money to protect them shall be deposited during the day, or at least before the checks, which go through the clearing-house, can be presented for payment. The Secretary has learned with great surprise that a number of banks—generally regarded as being under judicious management—certify in a single day the checks of stock and gold brokers to many times the amount of their capitals, with no money actually on deposit for the protection of the checks at the time of their certification. A more dangerous practice, or one more

inconsistent with prudent, not to say honest banking, cannot be conceived. It is unauthorized by the act, and should be prohibited by severe penalties. Aside from the risk incurred by this reckless method of banking, the effect of such practices is to foster speculation by creating inflation. It is, in fact, part and parcel of that fictitious credit which is so injurious to the regular business of the city, and to the business of all parts of the country, which feel and are affected by the pulsation of the commercial centre. It is this very dangerous practice, combined with the more general practice of making loans "on call," which leads to unsafe extensions of credits, and makes many of the banks in New York helpless when the money market is stringent. Can anything be more discreditable to the banks of the great emporium of the country, or afford more conclusive evidence of their imprudent management, than the fact, that with a capital—including their surplus and their undivided profits—of one hundred millions of dollars, the withdrawal from circulation of ten or fifteen millions of legal-tender notes, by combinations for speculative purposes, can create a money stringency, by which not only the stock market is broken down, but the entire business of the city, and to some extent the business of the country is injuriously affected. If the banks were no more extended than they ought to be, or had proper control over their customers, no such combinations would be likely to be formed, or if formed, they would utterly fail of their object.

These remarks do not, of course, apply to all of the banks in New York, for some of them are strictly commercial institutions, and are under the control of men who are distinguished alike for their talents and their conservatism. They are, however, applicable to them as a class, and they undoubtedly apply in some measure to many banks in other cities.

The recommendation of the Comptroller that all national banks be prohibited by law from certifying checks which are not drawn upon deposits actually existing at the time the checks are certified to be good, is heartily concurred in.

The Secretary has long entertained the opinion that the practice of paying interest on deposits—tending, as it does, to keep the banks constantly extended in their discounts—is injudicious and unsafe. He therefore approves of the recommendation of the Comptroller that national banks be prohibited from paying interest on bank or individual balances.

The Secretary also agrees with the Comptroller in his recommendation that authority be given to him to call upon the banks for reports on days to be fixed by himself. If a reserve is necessary, it should be kept constantly on hand, and the business of the country ought not to be disturbed by the preparation of the banks for the quarterly reports.

The views of the Secretary in regard to the necessity of a central redeeming agency for the national banks have been frequently presented, and it is not necessary for him to repeat them.

There are other suggestions in the Comptroller's report deserving the attention of Congress, which the Secretary lacks the time to consider. There is one subject, however, not discussed by the Comptroller, to which the Secretary invites special attention.

Although the national banking system should be relieved from the limitation now imposed upon the aggregate amount of notes that may be issued, this cannot safely be done as long as the suspension of specie payments continues. Nevertheless, measures should at once be adopted to remedy, as far as practicable, the inequality which exists in the distribution of the circulation. As the government has, by the tax upon the notes of State banks, deprived the States of the power of furnishing facilities to their citizens, it is obviously just that those States which are thus deprived of these facilities, or which do not share equally with other States in the benefits of the national banking system, should be supplied with both banks and notes. There are two modes by which this may be accomplished: One by reducing the circulation of the banks of large capital only; the other by limiting the amount of notes to be furnished to all the banks—say to 70 per cent. of their respective capitals. The latter mode is preferable, as by it no discrimination would be made between the banks, and all would be strengthened by a reduction of their liabilities, and by a release of a part of their means now deposited with the Treasurer, which would be of material service to them in the preparation they must make for a return to specie payments. If a redeeming agency should be established, the reduction of the circulation of the existing banks could be effected as rapidly as new banks can be organized in the western and southern States where they are needed.

The new Territory of Alaska has been the object of much attention during the past year, but its distance and the uncertainty and infrequency of communication with it, and our imperfect knowledge of its condition, have somewhat embarrassed the department in organizing therein a satisfactory revenue system.

Under the authority of the act of the last session, the administration, by special agency, (which, in the absence of the regular machinery, was of necessity resorted to,) has been superseded by the appointment of a collector, to reside at Sitka, who left for his post in September last, and has probably, ere this, entered upon the discharge of his duties.

A gentleman from this department accompanied him to assist in establishing the collection service on a proper foundation, and in perfecting arrangements for the prevention of smuggling.

Recognizing also the vast importance of reliable information on matters not immediately connected with these objects, but having nevertheless a most important bearing upon them more or less direct, another agent, long familiar with that country, was, at the same time, despatched with directions to apply himself to the ascertainment of its natural resources, the inducements and probable channels of trade, and the needs

of commerce in the way of lights and other aids to navigation. He was also particularly intrusted with a supervision of the fur interests, and the enforcement of the law prohibiting the killing of the most valuable fur-bearing animals.

The existence of coal at numerous points has been known for years, and some of the beds were worked by the Russians, with indifferent success; none, however, has been hitherto procured on the North American Pacific coast equal to that from the Nanaimo mines, on Vancouver's island; and this, though raised from a considerable depth, is not of superior quality. The officers of the cutters were therefore instructed to explore the coast as far as practicable, for the purpose of ascertaining the supply and the quality of coal in the Territory. A number of localities producing coal were visited, including the abandoned Russian mines, but at none did the outcroppings exhibit any flattering promise except on the coast of Cook's inlet. There, near Fort Kenay, about 700 miles from Sitka, were found upon the cliffs numerous parallel veins extending many miles along the shore. Some of the coal taken from them proved to be superior to that taken from the Nanaimo mines. The indications are that the supply is abundant and the quality fair.

The protection of the fur-bearing animals is a matter of importance hardly to be overrated. In consequence of information received last spring, the captain of the "Wayanda" was directed to visit, as early in the season as practicable, the islands in Behring's sea, where the fur seal chiefly abounds. On his arrival at St. Paul's and St. George's islands, he found there several large parties engaged in hunting the animals indiscriminately, and in traffic with the natives in ardent spirits and other forbidden articles. Quarrels had arisen, and the natives complained that the reckless and unskilful movements of the new hunters had already driven the animals from some of their usual haunts. The captain of the cutter instituted such measures as he felt authorized to institute for the maintenance of the peace and the protection of the animals from indiscriminate slaughter.

The preservation of these animals, by the observance of strict regulations in hunting them, is not only a matter of the highest importance in an economical view, but a matter of life or death to the natives. Hitherto, seals have been hunted under the supervision of the Russian company, and exclusively by the natives, who are trained from children to that occupation, and derive from it their clothing and subsistence. They have been governed by exact and stringent rules as to the time of hunting, and the number and kind of seals to be taken. It is recommended that these rules be continued by legal enactment, and that the existing law prohibiting absolutely the killing of the fur seal and sea otter be repealed, as starvation of the people would result from its strict enforcement. The natives (with the exception of the Indians in the southern part of the Territory, who are fierce and warlike) are a gentle, harmless race, easy to govern, but of great enterprise and daring in the pursuit of

game—many of them passing annually in their skin canoes from the main land and Aleutian islands to the islands of St. Paul and St. George, a distance of about 150 miles, through a strong sea, and returning with the proceeds of their hunt.

The seals are extremely timid and cautious. They approach their accustomed grounds each year with the greatest circumspection, sending advance parties to reconnoitre, and at once forsaking places where they are alarmed by unusual or unwelcome visitors. They have been in this way driven from point to point, and have taken refuge in these remote islands, whence, if they are now driven, they must resort to the Asiatic coast. There can be no doubt that, without proper regulations for hunting, these valuable animals, and the more valuable but less numerous sea otters, a very profitable trade will very soon be entirely destroyed.

The United States cannot of course administer such a trade as a government monopoly, and the only alternative seems to be to grant the exclusive privilege of taking these animals to a responsible company for a series of years, limiting the number of skins to be taken annually by stringent provisions. A royalty or tax might be imposed upon each skin taken, and a revenue be thus secured sufficient to pay a large part of the expenses of the Territory.

Our relations with the Hudson Bay Company, and the regulation of the transit of merchandise between their interior trading posts and the sea-coast, by way of Stikine river, will doubtless require early attention, but at present the Secretary is not sufficiently advised to offer any recommendations upon the subject.

The recent political changes in Spain, and the indications of a more liberal commercial policy on her part, before the revolution took place, add force to the remarks and recommendation of the Secretary in his last report, in regard to our commercial relations with that country. He again strongly recommends the repeal of the acts of July 13, 1832, and June 30, 1834, so that Spanish vessels may be subject to our general laws, which are ample to afford protection against unfriendly Spanish legislation, and are free from the innumerable difficulties of administration which exist under these special enactments.

The Secretary asks attention to the necessity of more exact and stringent laws respecting the carriage of passengers, and also of such legislation as shall settle, so far as they can be settled in this manner, some of the vexed questions arising under steamboat laws.

It is necessary merely to repeat what has been at other times stated, in regard to the insufficiency of the tax fund to meet the necessary expenses of the marine hospitals, notwithstanding the economy which, during the past year, has reduced the expenditures more than \$12,000. It is impossible to ignore the fact that these hospitals are and must be, unless the rate of the tax is largely increased, a constant drain upon the treasury.

The revenue cutter service now comprises 25 steamers, and 17 sailing

vessels. Of the six steamers on the lakes, all but one are at present, agreeably to the views of Congress, out of commission, the "Sherman" alone being in active service.

Five of the steamers on the sea-coast are small tugs, from 40 to 60 tons burden, the utility and efficiency of which at the leading ports—as substitutes for ordinary row-boats on the one hand, and for the light cutters on the other, both in the harbor duties of inspection and police, and in the prevention and detection of smuggling—have been so thoroughly tested by experience, that it is thought they should be employed still more extensively than they now are. Upon the lakes, in particular, they would be of the greatest value, and they should be substituted for the large steamers now there, which should, with one exception, be sold, as they are depreciating in value and are a useless expense. The exception is the "S. P. Chase," which is of such dimensions that she might be brought to the sea-coast, where she could be used to advantage. This would probably be preferable to a sale of her where she lies. The schooner "Black," being old and not fit for further service, has been sold. The "Morris" also is about to be disposed of for the same reason. The steamer "Nemaha," stationed at Norfolk, has been destroyed by accidental fire.

On the Pacific coast are the "Wayanda" in Alaska, and the "Lincoln" at San Francisco, both in excellent condition; the schooner "Reliance," recently ordered to Sitka, is also in good order. The schooner "Lane," at Puget sound, is old and unfit for the requirements of that station.

The addition of several thousand miles of sea-coast, by the purchase of Alaska, renders the cutter force in the Pacific inadequate for even the ordinary duties pertaining to the service, without regard to the additional demands upon it for the protection of the fur-bearing animals. The recommendation heretofore made that two first-class steamers be built or purchased for the western coast is therefore renewed. A steam cutter is also needed for Charleston, and one for the coast of Texas.

In his report for the year 1866, the Secretary called the attention of Congress especially to the condition of the shipping interest of the United States. In his report of last year he again referred to it in the following language:

The shipping interest of the United States, to a great degree prostrated by the war, has not revived during the past year. Our ship-yards are, with rare exceptions, inactive. Our surplus products are being chiefly transported to foreign countries in foreign vessels. The Secretary is still forced to admit, in the language of his last report, "that with unequalled facilities for obtaining the materials, and with acknowledged skill in ship-building, with thousands of miles of sea-coast, indented with the finest harbors in the world, with surplus products that require in their transportation a large and increasing tonnage, we can neither profitably build ships nor successfully compete with English ships in the transportation of our own productions.

No change for the better has taken place since that report was made. On the contrary, the indications are that the great ship-building interest of the eastern and middle States has been steadily declining, and that consequently the United States is gradually ceasing to be a great maritime power. A return to specie payments will do much, but will not be sufficient



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to avert this declension and give activity to our ship-yards. The materials which enter into the construction of vessels should be relieved from taxation by means of drawbacks; or if this may be regarded as impracticable, subsidies might be allowed as an offset to taxation. If subsidies are objectionable, then it is recommended that all restrictions upon the registration of foreign-built vessels be removed, so that the people of the United States, who cannot profitably build vessels, may be permitted to purchase them in the cheapest market. It is certainly unwise to retain upon the statute-books a law restrictive upon commerce when it no longer accomplishes the object for which it was enacted.

What was said by the Secretary in 1866 and 1867, upon this subject, is true at the present time, and he therefore feels it to be his duty to repeat his recommendations. The shipping interest was not only prostrated by the war, but its continued depression is attributable to the financial legislation, and the high taxes consequent upon the war. The honor and the welfare of the country demand its restoration.

Accompanying this report there is a very accurate and instructive chart, prepared by Mr. J. Nimmo, jr., a clerk in this department, which presents, in a condensed form, the progress of ship-building in the United States from 1817 to 1868.

Since the abrogation of the treaty of June 4, 1854, between the United States and Canada, no favorable opportunity for a reconsideration of the commercial relations of the two countries has been presented. Canada has yet to consolidate a political confederation with the other English colonies and possessions on this continent, and until the hostility of Nova Scotia to that measure is removed, and the concurrence of Northwest British America is secured, the authorities at Ottawa are in no situation to make an adequate proposition to the United States, in exchange for the great concession of an exceptional tariff, on our northern frontier, in favor of the leading Canadian staples. On the other hand, until the United States shall have fully matured a satisfactory system of duties, external as well as internal, the Secretary would be indisposed to favor any special arrangement which would remove any material branch of the revenue system from legislative control. Meanwhile, a Canadian policy for the enlargement of the Welland and St. Lawrence canals to dimensions adequate to pass vessels of one thousand tons burthen from the upper lakes to the Atlantic, will doubtless be regarded as indispensable to any substantial renewal, by treaty or legislation, of the former arrangement. The discussions and experience of the last twelve months are regarded, by the Secretary, as warranting an authoritative comparison of views between the representatives of Great Britain and Canada and the government of the United States, and in that event this department will cheerfully contribute, by all appropriate means, to comprehensive measures which shall assimilate the revenue systems of the respective countries, make their markets mutually available, and for all commercial or social purposes render the frontier as nearly an imaginary line as possible. There certainly seems no just reason why all the communities on the American continent might not imitate the example of the Zollverein of the German states.

The progress of the coast survey has been satisfactory and commensurate with the appropriations, as will be seen from the annual report of the superintendent of that work. During the past year, surveys have been in progress in the following localities, named in geographical order, viz: On the coast of Maine, in Penobscot bay and on the islands lying within its entrance; on the shores of St. George's and Medomak rivers; in Muscongus bay; on the estuaries of Quohog bay, and in the vicinity of Portland; completing all the in-shore work between the Penobscot and Cape Elizabeth. In Massachusetts, between Barnstable and Monomoy, completing the survey of Cape Cod. In Rhode Island, on the western part of Narraganset bay. In New York, at Rondout and in the bay of New York. In New Jersey, on the coast near the head of Barnegat bay. In Maryland and Virginia, on the Potomac river and the southern part of Chesapeake bay. In North Carolina, in Pamlico sound and on its western shore, including Neuse and Bay rivers, and off the coast north of Hatteras. In South Carolina, on the estuaries of Port Royal sound. In Georgia, on St. Catherine's, Doboy, and St. Andrew's sounds; in the Florida straits and in the bay between the keys and main shore of Florida. On the coast between Pensacola and Mobile entrances. At the passes of the Mississippi, and in Galveston, Matagorda, and Corpus Christi bays, on the coast of Texas. In California, surveying parties have been at work on the coast between Buenaventura and Santa Barbara, at Point Sal, and on the peninsula of San Francisco. In Oregon, on Yaquina bay, Columbia and Malheur rivers. In Washington Territory, on Fuca straits and in Puget sound.

In the Coast Survey office, 48 charts have been entirely or partially engraved during the year, of which 19 have been published. Regular observations of the tides at seven principal stations have been kept up, and tide tables for all parts of the United States for the ensuing year have been published. A new edition of the Directory or Coast Pilot for the western coast has been prepared, and a preliminary guide for the northwestern coast has been compiled.

This brief glance at the operations of the coast survey during the past year shows the great scope of that work, which has justly earned a large measure of public favor. Its importance to the commerce and navigation of the country are now well understood, nor can its incidental contributions to science fail to be appreciated by the representatives of the people. The work should be pressed steadily forward, with means sufficient for the most effective working of the existing organization, so that it may embrace, at no distant period, the whole of our extended coast line within its operations, including the principal harbors in our newly-acquired Territory of Alaska.

The report of the Light-house Board is as usual an interesting one. No bureau of the Treasury Department is conducted with more ability or with a more strict regard to the public interests than this.

In view of the extension of the light-house system, consequent upon

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the increase of the commerce of the country and the acquisition of sea-coast territory, it is respectfully submitted that some authoritative definition of the limit to which aids to navigation shall be extended by the general government should be established.

It may well be doubted whether the general government should be called upon to do more than to thoroughly provide the sea and lake coasts with lights of high order, both stationary and floating, and so to place lights of inferior order as to enable vessels to reach secure anchorages at any season of the year.

The act of Congress, approved August 31, 1852, establishing the Light-house Board, directs that the coasts of the United States shall be divided into twelve districts. It is recommended that authority be given to increase the number of districts to fourteen.

The business of the bureau would be facilitated if Congress should confer the franking privilege upon the Light-house Board in the same manner and upon the same terms as it is now exercised by the several bureaus of the Treasury Department.

The attention of Congress is called to the annual report of the director of the mint, which contains the usual statistics of the coinage of the country, and various suggestions and recommendations, which are worthy of consideration.

The total value of the bullion deposited at the mint and branches during the fiscal year was \$27,166,318 70, of which \$25,472,894 82 was in gold, and \$1,693,423 88 in silver. Deducting there deposit, the amount of actual deposit was \$24,591,325 84.

The coinage for the year was in gold coin, \$18,114,425; gold bars, \$6,026,810 06; silver coin, \$1,136,750; silver bars, \$456,236 40; nickel, copper, and bronze coinage, (one, two, three, and five-cent pieces,) \$1,713,385; total coinage, \$20,964,560; total bars stamped, \$6,483,046 54.

The gold deposits of domestic production were: at Philadelphia, \$1,300,338 53; at San Francisco, \$14,850,117 84; at New York, \$5,409,996 55; at Denver, \$357,935 11. The silver deposits were at Philadelphia, \$67,700 78; at San Francisco, \$651,239 05; at New York, \$262,312 96; at Denver, \$5,082 67.

The gold and silver deposits of foreign production were \$1,686,602 35. The amount of gold coined at Philadelphia was \$3,864,425; at San Francisco, \$14,979,558 52; of silver at Philadelphia, \$314,750; at San Francisco, \$822,000; of nickel, copper, and bronze at Philadelphia, \$1,713,385. Total number of pieces struck, 49,735,840.

The branch mint at Denver has never coined money, and its expenses are entirely out of proportion to its business. The law under which it was organized should be repealed, and the institution reorganized as an assay office.

During the past year the branch mint building at Carson City, Nevada, has been completed, and the necessary machinery and fixtures have been forwarded. It will be ready for work early next season.

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The mint at Philadelphia and the branch mint at San Francisco have the confidence of the people and of the government, and when the new mint building in San Francisco is erected, these mints will be of ample capacity to supply coinage for the whole country. The business of coinage requires large and expensive establishments, under charge of men of science and of undoubted integrity; and such can be successfully maintained only at commercial centres, where bullion of different degrees of fineness is continually offered for manipulation. The establishment of additional branch mints is, therefore, unnecessary, and would be injudicious.

The entire deposits at the branch mint in San Francisco were formerly in unparted bullion; now nearly two-thirds of the amount is deposited in bars, refined by private establishments. The law requires that the parting charge shall equal the actual cost of the process; but the experience of the past four years shows that not less than \$30,000 annually may be saved to the government by discontinuing the business of refining upon the Pacific coast; and it is, therefore, recommended that the Secretary be authorized to exchange the unparted bullion deposited at the mint for refined bars whenever, in his opinion, it may be for the public interest to do so.

It is also recommended that authority be given for the redemption of the one and two-cent pieces by the Treasurer, under such rules and regulations as may be prescribed by the department.

On the first day of April last Mr. R. W. Raymond was appointed Commissioner of Mining Statistics, in place of Mr. J. Ross Browne, now commissioner to China.

Mr. Raymond was instructed to continue the work so ably commenced by his predecessor, and his report will show with what diligence and ability he is performing the duties assigned to him. The Secretary invites the attention of Congress to this report, and asks for the recommendations which it contains due consideration.

The following extract from the Secretary's report of 1867 presents, in language which he cannot make more explicit, his present views:

The Secretary respectfully recommends the reorganization of the accounting offices of the Treasury Department, so as to place this branch of the public service under one responsible head, according to what seems to have been designed in the original organization of the department, and followed until the increase of business led to the creation of the office of Second Comptroller, and subsequently to that of Commissioner of Customs. There are now three officers controlling the settlements of accounts, each independent of the others, and, as a consequence, the rules and decisions are not uniform where the same or like questions arise. In the judgment of the Secretary, the concentration of the accounting offices under one head would secure greater efficiency, as well as greater uniformity of practice, than can be expected under a divided supervision. It is believed, also, that it would be advantageous to relieve the Commissioner of Customs of the duty of settling accounts, and to confine his labors to the supervision of the revenue from customs, now sufficiently large to demand his whole time. It is therefore recommended that the office of Chief Comptroller be created, having general supervision of the accounting officers and appellate jurisdiction from their decisions; to which should be transferred the duty of examining and countersigning

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warrants on the treasury, and of collecting debts due the government, now constituting a part of the duties of the First Comptroller; and that the adjustment of accounts pertaining to the customs be restored to the latter office.

The Secretary also renews the recommendation contained in his last annual report, of a reorganization of the bureaus of the department, and most respectfully and earnestly solicits for it the favorable action of Congress. The compensation now paid is inadequate to the services performed, and simple justice to gentlemen of the ability and character of those employed in the department, requires a liberal addition to their present compensation. Since the rates of compensation now allowed were established, the duties, labors, and responsibilities of the bureaus have been largely increased, and the necessary expenses of living in Washington have been more than doubled.

The Secretary also again recommends that a change be made in regard to the adjustment and settlement of accounts in the office of the Third Auditor; that a period be fixed within which war claims shall be presented, and that measures be adopted to perpetuate testimony in cases of claims that are disallowed.

The able report of the Treasurer gives a detailed account of the operations of the treasury during the last fiscal year, and contains many valuable suggestions for the consideration of Congress.

The report of the supervising architect gives full and detailed accounts of the progress that has been made in the construction of public buildings.

The reports of the heads of all the respective bureaus will be found to be of unusual interest—containing, as they do, accurate information in regard to the affairs of the government in this interesting period of its history.

Mr. S. M. Clark having resigned the office of superintendent of the Bureau of Engraving and Printing, Mr. G. B. McCartee has been placed temporarily in charge of it. As the past management and present condition of this bureau are now under investigation by the Joint Committee on Retrenchment and Reform, the Secretary feels at liberty only to say, at this time, that, from the examinations which he has caused to be made by officers and clerks of this department, he feels justified in remarking, that the reports which have been at various times put in circulation in regard to over-issues of notes or securities, and of dishonesty in the administration of the bureau, are unfounded.

A systematic effort is being made to reduce the expenses of the administration of the customs service, and with considerable success. The process is necessarily slow and beset with difficulties; but material reduction has been already made, and still greater is in progress.

During the war the business of the Treasury Department was so largely and rapidly increased, and so many inexperienced men were necessarily employed, that perfect order and system could not be enforced. Many accounts were unsettled, and some branches of business had fallen into confusion. Much attention has been given by the Secretary to "straightening up" the affairs of the department. He is now gratified in being able to say, that order and system have been introduced where they were found to be needed; that the bureaus are in good working order;

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and that the "machinery" of the department is in as satisfactory condition as perhaps it can be, under existing laws. The result of the examinations which he has caused to be made has excited his admiration of the wisdom displayed by Mr. Hamilton in the system of accounting which he introduced, and most favorably impressed him with the value of the services of the men, who, poorly paid, and little known beyond the walls of the treasury building, have, for years, conducted, with unfaltering fidelity, the details of a business, larger and more complicated than was ever devolved upon a single department by any government in the world.

In concluding this communication it may not be inappropriate for the Secretary, in a few brief words, to review some points in the general policy of the administration of the treasury for the past four years.

The following statement—published in the last treasury report—exhibits the condition of the treasury on the 1st of April, 1865:

Funded debt.....	\$1, 100, 361, 241 80
Matured debt .....	349, 420 09
Temporary loan certificates.....	52, 452, 328 29
Certificates of indebtedness .....	171, 790, 000 00
Interest-bearing notes .....	526, 812, 800 00
Suspended or unpaid requisitions.....	114, 256, 548 93
United States notes, legal tenders.....	433, 160, 569 00
Fractional currency.....	24, 254, 094 07
	<hr/>
	2, 423, 437, 002 18
Cash in the treasury.....	56, 481, 924 84
	<hr/>
Total.....	2, 366, 955, 077 34
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By this statement it appears that, with \$56,481,924 84 in the treasury, there were requisitions waiting for payment (the delay in the payment of which was greatly discrediting the government) to the amount of \$114,256,548 93, that there were \$52,452,328 29 of temporary loan certificates liable to be presented in from ten to thirty days' notice, and \$171,790,000 of certificates of indebtedness which had been issued to contractors, for want of the money to pay the requisitions in their favor and which were maturing daily. At the same time the efforts to negotiate securities were not being attended with the usual success, while the expenses of the war were not less than \$2,000,000 per day. The vouchers issued to contractors for the necessary supplies of the army and navy, payable one-half in certificates of indebtedness and the other half in money, were being sold at a discount of from 10 to 20 per cent., indicating by their depreciation how low was the credit of the government, and how uncertain was the time of payment.

The fall of Richmond and the surrender of the army of Virginia under

General Lee, (which virtually closed the war,) had not the effect of relieving the treasury. On the contrary, its embarrassments were increased thereby, inasmuch as it seemed to leave the government without excuse for not paying its debts, at the same time that popular appeals for subscriptions to the public loans were divested of much of their strength. As long as the government was in danger, by the continuation of hostilities, the patriotism of the people could be successfully appealed to for the purpose of raising money and sustaining the public credit, without which the war could not be vigorously prosecuted. When hostilities ceased, and the safety and unity of the government were assured, self-interest became again the controlling power. It will be remembered that it was then generally supposed that the country was already fully supplied with securities, and that there was also throughout the Union a prevailing apprehension that financial disaster would speedily follow the termination of the war. The greatness of the emergency gave the Secretary no time to try experiments for borrowing on a new security of long time and lower interest, and removed from his mind all doubts or hesitation in regard to the course to be pursued. It was estimated that at least \$700,000,000 should be raised, in addition to the revenue receipts, for the payment of the requisitions already drawn, and those that must soon follow—preparatory to the disbandment of the great Union army—and of other demands upon the treasury. The anxious inquiries then were, By what means can this large amount of money be raised? and not what will be the cost of raising it. How can the soldiers be paid, and the army be disbanded, so that the extraordinary expenses of the War Department may be stopped? and not what rate of interest shall be paid for the money. These were the inquiries pressed upon the Secretary. He answered them by calling to his aid the well-tried agent who had been employed by his immediate predecessors, and by offering the seven and three-tenths notes—the most popular loan ever offered to the people—in every city and village, and by securing the advocacy of the press, throughout the length and breadth of the land. In less than four months from the time the work of obtaining subscriptions was actively commenced, the treasury was in a condition to meet every demand upon it.

But while the treasury was thus relieved, the character of the debt was by no means satisfactory. On the first day of September it consisted of the following items:

Funded debt .....	\$1,109,568,191 80
Matured debt .....	1,503,020 09
Temporary loan .....	107,148,713 16
Certificates of indebtedness .....	85,093,000 00
Five per cent. legal-tender notes .....	33,954,230 00
Compound interest legal-tender notes .....	217,024,160 00
Seven-thirty notes .....	830,000,000 00
United States notes, legal tenders .....	433,160,569 00

REPORT OF THE SECRETARY OF THE TREASURY. XLI

Fractional currency .....	\$26, 344, 742 51
Suspended requisitions uncalled for .....	2, 111, 000 00
<hr/>	
Total .....	2, 845, 907, 626 56
Deduct cash in treasury .....	88, 218, 055 13
<hr/>	
Balance .....	2, 757, 689, 571 43
<hr/>	

From this statement it will be perceived that \$1,276,834,123 25 of the public debt consisted of various forms of temporary securities; \$433,160,569 of United States notes—the excess of which over \$400,000,000 having been put into circulation in payment of temporary loans—and \$26,344,782 of fractional currency. Portions of this temporary debt were maturing daily, and all of it, including \$18,415,000 of the funded debt, was to be provided for within a period of three years. The seven-thirty notes were, by law and the terms of the loan, convertible at maturity, at the will of the holder, into five-twenty bonds, or payable like the rest of these temporary obligations in lawful money.

It was of course necessary to make provision for the daily maturing debt, and also for taking up, from time to time, such portions of it as could be advantageously converted into bonds, or paid in currency, before maturity, for the purpose of avoiding the necessity of accumulating large sums of money, and of relieving the treasury from the danger it would be exposed to if a very considerable portion of the debt were permitted to mature, with no other means for paying it than that afforded by sales of bonds, in a market too uncertain to be confidently relied upon in an emergency. In addition to the temporary loan, payment of which could be demanded on so short a notice as to make it virtually a debt payable on demand—the certificates of indebtedness which were maturing at the rate of from fifteen to twenty millions per month—the five per cent. notes which matured in January following, and the compound-interest notes, which were payable at various times within a period of three years—there were \$830,000,000 of seven-thirty notes which would become due as follows, viz:

August 15, 1867 .....	\$300, 000, 000
June 15, 1868 .....	300, 000, 000
July 15, 1868 .....	230, 000, 000

As the option of conversion was with the holders of these notes, it depended upon the condition of the market, whether they would be presented for payment in lawful money, or be exchanged for bonds. No prudent man, intrusted with the care of the nation's interest and credit, would permit two or three hundred millions of debt to mature without making provision for its payment; nor would he, if it could be avoided, accumulate large sums of money in the treasury which would not be called for, if the price of bonds should be such as to make the conversion of the notes preferable to their payment in lawful money. The



policy of the Secretary was therefore, as he remarked in a former report, determined by the condition of the treasury and the country, and by the character of the debt. It was simply, first, to put and keep the Treasury in such condition as not only to be prepared to pay all claims upon presentation, but also to be strong enough to prevent the success of any combinations that might be formed to control its management; and, second, to take up quietly, in advance of their maturity, by payment or conversion, such portions of the temporary debt as would obviate the necessity of accumulating large currency balances in the Treasury, and at the same time relieve it from the danger of being forced to a further issue of legal-tender notes, or to a sale of bonds, at whatever price they might command. In carrying out this policy, it seemed also to be the duty of the Secretary to have due regard to the interests of the people, and to prevent, as far as possible, the work of funding from disturbing legitimate business. As financial trouble has almost invariably followed closely upon the termination of protracted wars, it was generally feared, as has been already remarked, that such trouble would be unavoidable at the close of the great and expensive war in which the United States had been for four years engaged. This, of course, it was important to avoid, as its occurrence might not only render funding difficult, but might prostrate those great interests upon which the government depended for its revenues. It was, and constantly has been, therefore, the aim of the Secretary so to administer the treasury, while borrowing money and funding the temporary obligations, as to prevent a commercial crisis, and to keep the business of the country as steady as was possible on the basis of an irredeemable and constantly fluctuating currency. Whether his efforts have contributed to this end or not, he does not undertake to say; but the fact is unquestioned, that a great war has been closed—large loans have been effected—heavy revenues have been collected, and some thirteen hundred millions of dollars of temporary obligations have been paid or funded, and a great debt brought into manageable shape, not only without a financial crisis, but without any disturbance to the ordinary business of the country. To accomplish these things successfully, the Secretary deemed it necessary, as has been before stated, that the treasury should be kept constantly in a strong condition, with power to prevent the credit of the government and the great interests of the people from being placed at the mercy of adverse influences. Notwithstanding the magnitude and character of the debt, this power the treasury has, for the last three years, possessed; and it has been the well known existence, rather than the exercise of it, which has, in repeated instances, saved the country from panic and disaster. The gold reserve, the maintenance of which has subjected the Secretary to constant and bitter criticism, has given a confidence to the holders of our securities, at home and abroad, by the constant evidence which it exhibited of the ability of the government, without depending upon purchases in the market, to pay the interest upon the public debt, and a steadiness to

trade, by preventing violent fluctuations in the convertible value of the currency, which have been a more than ample compensation to the country for any loss of interest that may have been sustained thereby. If the gold in the treasury had been sold down to what was absolutely needed for the payment of the interest on the public debt, not only would the public credit have been endangered, but the currency; and, consequently, the entire business of the country would have been constantly subject to the dangerous power of speculative combinations.

Of the unavailing effort that was made by the Secretary to contract the currency, with the view of appreciating it to the specie standard, he forbears to speak. His action in respect to contraction, although authorized, and for a time sustained, was subsequently disapproved (as he thinks unwisely) by Congress. This is a question, however, that can be better determined hereafter than now.

Complaint has been made that, in the administration of the Treasury Department since the war, there has been too much of interference with the stock and money market. This complaint, when honestly made, has been the result of a want of reflection, or of imperfect knowledge of the financial condition of the government. The transactions of the treasury have, from necessity, been connected with the stock and money market of New York. If the debt after the close of the war had been a funded debt, with nothing to be done in relation to it but to pay the accruing interest, or if business had been conducted on a specie basis, and consequently been free from the constant changes to which it has been and must be subject—as long as there is any considerable difference between the legal and commercial standard of value—the treasury could have been managed with entire independence of the stock exchange or the gold room. Such, however, was not the fact. More than one-half of the national debt, according to the foregoing exhibits, consisted of temporary obligations, which were to be paid in lawful money or converted into bonds; and there was in circulation a large amount of irredeemable promises constantly changing in their convertible value. The Secretary, therefore, could not be indifferent to the condition of the market, nor avoid connection with it, for it was in fact with the market he had to deal. He would have been happy had it been otherwise. If bonds had to be sold to provide the means for paying the debts that were payable in lawful money, it was a matter of great importance to the treasury that the price of bonds should not be depressed by artificial processes. If the seven-thirty notes were to be converted into fifty bonds, it was equally important that they should sustain such relations to each other, in regard to prices, that conversions would be effected. If bonds were at a discount, the notes would be presented for payment in legal-tenders; and these could only be obtained by further issues, or the sale of some kind of securities. For three years, therefore, the state of the market has been a matter of deep solicitude to the Secretary. If he had been indifferent to it, or failed carefully to study the

influences that controlled it, or had hesitated to exercise the power with which Congress had clothed him, for successfully funding the temporary debt by conversions or sales, he would have been false to his trust. The task of converting a thousand millions of temporary obligations into a funded debt, on a market constantly subject to natural and artificial fluctuations, without depressing the prices of bonds, and without disturbing the business of the country, however it may be regarded now, when the work has been accomplished, was, while it was being performed, an exceedingly delicate one. It is but simple justice to say that its successful accomplishment is, in a great measure, attributable to the judicious action of the Assistant Treasurer at New York, Mr. Van Dyck.

Similar complaint has also been made of the manner in which gold and bonds have been disposed of, by what has been styled "secret sales;" and yet precisely the same course has been pursued in these sales that careful and prudent men pursue who sell on their own account. The sales have been made when currency was needed, and prices were satisfactory. It was not considered wise or prudent to advise the dealers precisely when and to what amount sales were to be made, (no sane man operating on his own account would have done this,) but all sales of gold have been made in the open market, and of bonds by agents or the Assistant Treasurer in New York, in the ordinary way, with a view of obtaining the very best prices, and with the least possible disturbance of business. In the large transactions of the treasury, agents have been indispensable, but none have been employed when the work could be done equally well by the officers of the department. Whether done by agents or officers, the Secretary has no reason to suppose that it has not been done skilfully and honestly, as well as economically. He is now gratified in being able to say, that unless a very stringent market, such as was produced a few weeks ago by powerful combinations in New York, should send to the treasury large amounts of the three per cent. certificates for redemption, no further sales of bonds are likely to be necessary. Until, however, the receipts from internal revenues are increased, the necessities of the government will require that the sales of gold shall be continued. These sales are now being made by advertisements for sealed bids, instead of the agencies heretofore employed. The result, so far, has not been entirely satisfactory, but a proper respect for what, according to the tone of the press, appeared to be the public sentiment seemed to require it. The new mode will be fairly tested and continued if it can be without a sacrifice of the public interest.

The Secretary has thus referred to a few points in his administration of the treasury, for the purpose of explaining some things which may have been imperfectly understood, and not for the purpose of defending his own action. Deeply sensible of the responsibilities resting upon him, but neither appalled nor disheartened by them, he has performed the duties of his office according to the best of his judgment and the lights that were before him, without deprecating criticism; and plainly and

earnestly presented his own views without seeking popular favor. It has been his good fortune to have had for his immediate predecessors two of the ablest men in the country, to whose judicious labors he has been greatly indebted for any success that may have attended his administration of the treasury. Nor is he under less obligation to his associates, the officers and leading clerks of the department, whose ability and whose devotion to the public service have commanded his respect and admiration.

HUGH McCULLOCH,  
*Secretary of the Treasury.*

Hon. SCHUYLER COLFAX,  
*Speaker of the House of Representatives.*

XLVI      REPORT OF THE SECRETARY OF THE TREASURY.

No. 1.

*Statement of the receipts and expenditures of the United States during the fiscal year ending June 30, 1868, agreeably to warrants issued.*

The receipts into the treasury were as follows :

From customs, viz :		
During the quarter ending	September 30, 1867.....	\$48,081,907 61
	December 31, 1867.....	32,983,305 08
	March 31, 1868.....	40,143,161 68
	June 30, 1868.....	43,256,225 19
		<hr/> \$164,464,599 56
From sales of public lands, viz :		
During the quarter ending	September 30, 1867.....	287,460 07
	December 31, 1867.....	379,059 62
	March 31, 1868.....	199,817 62
	June 30, 1868.....	482,378 10
		<hr/> 1,348,715 41
From direct tax, viz :		
During the quarter ending	September 30, 1867.....	647,070 83
	December 31, 1867.....	382,614 83
	March 31, 1868.....	384,274 80
	June 30, 1868.....	374,185 39
		<hr/> 1,788,145 85
From internal revenue, viz :		
During the quarter ending	September 30, 1867.....	53,784,027 49
	December 31, 1867.....	45,398,204 84
	March 31, 1868.....	41,504,194 11
	June 30, 1868.....	50,401,162 97
		<hr/> 191,087,589 41
From incidental and miscellaneous sources, viz :		
During the quarter ending	September 30, 1867.....	18,361,462 62
	December 31, 1867.....	6,916,304 89
	March 31, 1868.....	9,550,495 05
	June 30, 1868.....	12,120,750 53
		<hr/> 46,949,033 09
Total receipts, exclusive of loans.....		<hr/> 405,638,083 32
From loans, &c. :		
From 6 per cent 20-year bonds, per act July 17, 1861..	1,800 00	
United States notes, per act February 25, 1862..	10,071,559 20	
temporary loans, per act February 25, 1862....	3,260,000 00	
postage and other stamps, per act July 17, 1862.....	1,800 00	
fractional currency, per act March 3, 1863.....	25,022,624 00	
certificates of gold coin deposits, per act March 3, 1863.....	77,939,900 00	
7.30 3-year coupon bonds, per act June 30, 1864.....	600 00	
5 per cent. 10-40-year bonds, per act March 3, 1864.....	23,052,750 00	
6 per cent. 5-20-year bonds, per act March 3, 1865.....	435,760,400 00	
3 per cent. certificates, per act March 2, 1867 ..	50,000,000 00	
	<hr/> 625,111,433 20	
Total receipts.....		<hr/> 1,030,749,516 52
Balance in the treasury, July 1, 1867.....		<hr/> 170,146,986 47
Total means .....		<hr/> <hr/> 1,200,896,502 99

# REPORT OF THE SECRETARY OF THE TREASURY. XLVII

The expenditures for the year were as follows:

## CIVIL.

For Congress, including books.....	\$3,609 135 00
executive.....	6,757 402 45
judiciary.....	723,378 57
government in the Territories.....	282 064 80
assistant treasurers and their clerks.....	260,113 88
officers of the mint and branches and assay office at New York.....	112,960 15
supervising and local inspectors, &c.....	109,891 98
surveyors general and their clerks.....	95,209 75
Total civil list.....	\$11,950,156 58

## FOREIGN INTERCOURSE.

For salaries of ministers, &c.....	291,300 92
contingent expenses of all missions abroad.....	51,559 63
contingent expenses of foreign intercourse.....	147,923 99
expenses incident to carrying into effect the con- vention with the republic of Venezuela, &c.....	1,975 58
salaries of secretaries and assistant secretaries of legation, &c.....	56,185 30
compensation of commissioners and consuls gen- eral to Hayti, Dominica, and Liberia.....	5,747 53
salaries of interpreters, &c., at Constantinople and China.....	8,441,98
mail steamship service between the United States and Brazil.....	150,000 00
expenses of rescuing citizens of the United States from shipwreck.....	5,297 61
expenses of the neutrality act.....	25,000 00
bringing home from foreign countries persons charged with crime.....	23,902 58
salaries of marshals of consular courts in Japan, China, Siam, and Turkey.....	12,676 18
rent of prisons for American convicts in Japan, China, Siam, and Turkey.....	13,515 26
compensation of secretary and commissioner to run and mark the boundary line between the United States and British possessions in Wash- ington Territory.....	28,070 00
an act to encourage immigration.....	14,115 75
expenses of the Universal Exposition at Paris....	38,305 24
blank books, &c., for United States consuls, &c.....	65,104 96
office rent for United States consuls, &c.....	35,597 78
expenses, &c., of the Hudson Bay and Puget Sound Agricultural Companies.....	18,667 18
relief and protection of American seamen.....	82,425 88
salaries of consuls general, &c., including loss of exchange.....	362,646 49
sundry miscellaneous items.....	2,884 21
Total foreign intercourse.....	1,441,344 05

## MISCELLANEOUS.

For mint establishment.....	694,682 76
building court-houses, post offices, &c.....	733,397 27
overland mail transportation.....	1,125,000 00
mail steamship between San Francisco and Japan. carrying the mails upon the post roads established by Congress during the first session of the 39th Congress.....	41,666 66
further payment, &c., for mail service performed for the two houses of Congress.....	486,525 00
deficiencies in the proceeds of the money-order system.....	2,400,000 00
facilitating communication between the Atlantic and Pacific States by electric telegraph.....	92,952 03
expenses of the Smithsonian Institution.....	39,999 99
extension of the treasury building.....	37,330 82
	331,201 33

# **XLVIII REPORT OF THE SECRETARY OF THE TREASURY.**

For survey of the Atlantic and Gulf coasts.....	\$249,635 49
publishing observations on the surveys of the coasts of the United States.....	4,090 53
survey of the Florida reefs and keys.....	22,230 19
repairs of steamers used in the coast survey.....	28,000 00
pay and rations for engineers of seven steamers, &c.....	9,082 01
surveys of western coasts of the United States...	142,662 56
contingent expenses under the act for the safe- keeping of the public revenue.....	170,958 63
expenses, &c., of a national loan.....	2,017,822 43
resolution in relation to national banking associa- tions.....	2,283 58
plates, paper, special dies, &c., the printing of circulating notes, &c.....	33,241 46
detection and bringing to trial persons charged with crime.....	152,804 41
consular receipts.....	3,609 85
building vaults in United States depositories.....	22,420 00
return of proceeds of captured and abandoned property.....	642,948 91
compensation of watchmen, gardener, gate keep- ers, &c.....	37,779 87
alteration and repairs of public buildings in Wash- ington, improvement of grounds, &c.....	440,715 78
completion of the Washington aqueduct.....	53,245 14
support of transient paupers in the District of Columbia.....	12,000 00
lighting the President's House, Capitol, &c.....	55,014 01
annual repairs, fuel, &c., for the President's House.	31,750 00
refunding duties erroneously or illegally collected, &c.....	696,155 25
allowance or drawback on articles on which inter- nal tax has been paid.....	1,375,940 11
expenses incident to the assessment and collection of the internal revenue.....	8,730,357 65
sundry miscellaneous accounts.....	49,491 86
expenses of collecting the revenue from customs.	7,615,675 45
payment of debentures, drawbacks, bounties or allowance.....	792,766 30
refunding duties to extend the warehouse system.	26,156 00
repayment to importers of excess of deposit, &c.	2,279,377 54
debentures and other charges.....	22,226 07
salaries of special examiners of drugs.....	3,179 88
additional compensation to collectors and naval officers.....	1,356 29
the light-house establishment.....	2,613,739 45
the marine hospital establishment.....	506,842 35
repairs and preservation of custom-houses, marine hospitals, &c.....	153,669 70
unclaimed merchandise.....	37,115 43
proceeds of sales of goods, wares, &c.....	31,118 24
furniture and repairs of public buildings, &c.....	40,089 74
construction of fire-proof appraiser's store, Phila- delphia Bank building.....	50,000 00
distributive shares of fines, penalties, and forfeit- ures.....	229,426 98
expenses, &c., in regard to quarantine and health laws.....	50,018 18
expenses incurred in collection of abandoned prop- erty.....	14,123 50
janitors of the Treasury Department.....	7,669 22
building custom-houses, &c., including repairs..	296,988 34
rents, &c., of office of surveyors general, &c.....	22,101 64
patent fund.....	714,528 68
Patent Office building.....	102,607 91
support, &c., of hospital for insane.....	127,603 75
five per cent. fund in Michigan.....	11,747 33
five per cent. fund in Oregon.....	3,566 79
five per cent. fund in Kansas.....	924 67

# REPORT OF THE SECRETARY OF THE TREASURY. XLIX

For five per cent. fund in Wisconsin.....	\$5,674 11	
five per cent. fund in Minnesota.....	2,475 87	
indemnity for swamp land purchased by individuals.....	13,187 85	
expenses of United States courts.....	1,768,358 47	
repayments for lands erroneously sold.....	11,485 47	
surveying the public lands, &c.....	373,252 30	
suppression of the slave trade.....	17,478 12	
deposits of individuals for expenses of survey of public lands.....	10,373 46	
expenses of the eighth census of United States, &c.....	26,701 49	
salaries and expenses of the Metropolitan police..	208,850 00	
Columbia Institute for the Deaf, Dumb, and Blind in the District of Columbia.....	92,048 34	
support, &c., of convicts transferred from the District of Columbia.....	12,226 89	
packing and distributing congressional documents.....	5,933 10	
reliefs of sundry individuals.....	348,503 77	
Total miscellaneous.....		\$39,618,367 04

## UNDER DIRECTION OF THE INTERIOR DEPARTMENT.

For the Indian department.....	\$3,988,353 59	
pensions, military.....	23,423,651 35	
pensions, naval.....	358,735 43	
reliefs.....	112,328 73	
Total for Interior Department.....		27,883,069 10

## UNDER DIRECTION OF THE WAR DEPARTMENT.

For the pay department.....	57,347,589 60	
the commissary department.....	7,254,195 87	
the quartermasters' department.....	28,953,113 20	
the ordnance department.....	1,702,959 41	
the engineer department.....	5,334,897 28	
the Inspector General.....	174,368 94	
the Adjutant General.....	6,741,777 27	
the Surgeon General.....	1,028,146 34	
For the Secretary's office, (army expenditures).....	14,308,659 25	
reliefs and miscellaneous.....	400,941 46	
Total for the War Department.....		123,246,648 62

## UNDER DIRECTION OF THE NAVY DEPARTMENT.

For the Secretary's bureau.....	\$8,949,477 46	
the marine corps.....	1,493,192 15	
the Bureau of Yards and Docks.....	2,389,780 64	
the Bureau of Equipment and Recruiting.....	2,492,754 82	
the Bureau of Navigation.....	553,355 27	
the Bureau of Ordnance.....	1,272,140 21	
the Bureau of Construction and Repair.....	2,123,191 52	
the Bureau of Steam Engineering.....	4,796,492 17	
the Bureau of Provisions and Clothing.....	1,527,781 23	
the Bureau of Medicine and Surgery.....	134,605 11	
reliefs.....	42,732 15	
Total for Navy Department.....		25,775,502 72
To which add—		
Interest on the public debt.....		140,424,045 71
Premium on treasury notes, per acts June 30, 1864, and March 3, 1865.....		7,001,151 04
Total expenditures, exclusive of principal of the public debt....		377,340,284 86
Principal of the public debt:		
Redemption of the loan of 1842.....	\$51,561 64	
1847.....	6,431,850 00	
1848.....	226,350 00	



L                      REPORT OF THE SECRETARY OF THE TREASURY.

Reimbursement of treasury notes issued prior to July 22, 1846.....	\$50 00	
Reimbursement of treasury notes, per act July 22, 1846.....	100 00	
Redemption of Texan indemnity stock, per act September 9, 1850.....	11,000 00	
Payment of treasury notes, per act December 23, 1857.....	200 00	
Payment of treasury notes, per act December 17, 1860.....	500 00	
Payment of treasury notes, per act March 2, 1861.....	150 00	
Redemption of 7.30 three-year coupon bonds, per act July 17, 1861.....	13,800 00	
Redemption of treasury notes, per act July 17, 1861.....	25,690 50	
Redemption of treasury notes, per act February 25, 1862.....	33,529,643 20	
Redemption of temporary loan, per acts February 25 and March 17, 1862.....	7,197,664 45	
Redemption of certificates of indebtedness, per act March 17, 1862.....	15,000 00	
Redemption of postage and other stamps, per act July 17, 1862.....	691,187 43	
Redemption of fractional currency, per act March 3, 1863.....	19,576,640 66	
Redemption of gold certificates, per act March 3, 1863.....	79,029,040 00	
Redemption of 2-year 5 per cent. interest-bearing treasury notes, per act March 3, 1863.....	568,333 00	
Redemption of 3-year 6 per cent. compound interest notes, per act March 3, 1863.....	94,232,670 00	
Redemption of 3-year 7.30 coupon treasury notes, per acts June 30, 1864, and March 3, 1865.....	450,948,250 00	
<b>Total principal of public debt .....</b>	<b>\$692,549,685 88</b>	
<b>Balance in the treasury on July 1, 1868, agreeably to warrants..</b>	<b>1,069,889,970 74</b>	
	<b>131,006,532 25</b>	
	<b>1,200,896,502 99</b>	

No. 2.

*Statement of receipts and expenditures of the United States during the quarter ending September 30, 1868.*

RECEIPTS.

From customs.....	\$49,676,594 67	
sales of public lands .....	714,895 03	
direct tax .....	15,536 02	
internal revenue.....	38,735,863 08	
miscellaneous and incidental sources.....	6,249,979 97	
<b>Total receipts, exclusive of loans .....</b>	<b>95,392,863 77</b>	
From loans:		
6 per cent. 5-20 bonds, act March 3, 1865.....	\$32,532,850 00	
7.30 treasury notes, acts June 30, 1864, and March 3, 1865 .....	300,932 93	
Legal-tender U. S. notes, act February 25, 1862.....	1,833,859 20	
3 per cent. certificates, act March 2, 1867 .....	17,865,000 00	
6 per cent. 20-year bonds, act July 17, 1861.....	2,000 00	
1861 bonds, act March 3, 1863.....	537,473 94	
5-20 bonds, act June 30, 1864 .....	52,645 75	
10-40 bonds, act March 3, 1864 .....	2,114 99	
Certificates of gold coin deposits, act March 3, 1863..	19,982,280 00	
Fractional currency, act March 3, 1863 .....	6,204,179 00	
	<b>79,319,335 81</b>	
<b>Total receipts .....</b>	<b>174,712,204 58</b>	

## REPORT OF THE SECRETARY OF THE TREASURY.

LI

## EXPENDITURES.

Civil, foreign intercourse, and miscellaneous.....		\$21,227,106 33
Interior, (pensions and Indians).....		12 358,647 70
War.....		27,219,117 02
Navy.....		5,604,785 33
Interest on the public debt.....		38,742,814 37
		<hr/>
Expenditures, exclusive of principal of the public debt.....		105,152,470 75
Redemption of treasury notes, acts 17th July and 5th August, 1861.....	\$4,168 25	
Redemption of treasury notes, act 25th February, 1862.....	1,000,000 00	
Redemption of certificates of indebtedness.....	5,000 00	
Redemption of 7.30 3-year coupon bonds, act 17th July, 1861.....	700 00	
Redemption of postage and other stamps, act 17th July, 1862.....	69,692 98	
Redemption of fractional currency, act 3d March, 1863.....	5,861,576 74	
Redemption of 5 per cent. 2-year notes, act 3d March, 1863.....	110,000 00	
Redemption of 7.30 3-year treasury notes, acts June 30, 1864, and 3d March, 1865.....	34,256,850 00	
Redemption of gold certificates, act 3d March, 1863..	17,424,520 00	
Redemption of loan of 1847.....	485,500 00	
Redemption of loan of 1848.....	6,720,850 00	
Redemption of 3-year 6 per cent. compound interest notes, act 3d March, 1863.....	16,593,890 00	
Redemption of 3 per cent. certificates, act 2d March, 1867.....	2,580,000 00	
Reimbursement of temporary loan, acts February 25, 1862, and March 17, 1862.....	208,771 00	
		<hr/>
		85,326,518 97
Total expenditures.....		<hr/> <hr/> 190,478,989 72

## No. 3.—Statement of the indebtedness

## Acts authorizing loans, and synopses of same.

Acts of July 21, 1841, and April 15, 1842.	Authorized a loan of \$12,000,000, bearing interest at a rate not exceeding 6 per cent. per annum, and reimbursable at the will of the Secretary, after six months' notice, or at any time after three years from January 1, 1842. The act of April 15, 1842, authorized the loan of an additional sum of \$5,000,000, and made the amount obtained on the loan after the passage of this act reimbursable after six months' notice, or at any time not exceeding twenty years from January 1, 1843. This loan was made for the purpose of redeeming outstanding treasury notes, and to defray any of the public expenses.
Act of Jan. 28, 1847.	Authorized the issue of \$23,000,000 in treasury notes, bearing interest at a rate not exceeding 6 per cent. per annum, with authority to borrow any portion of the amount, and issue bonds therefor, bearing interest at a rate not exceeding 6 per cent., and redeemable after December 31, 1867. The 13th section authorized the funding of these notes into bonds of the same description. The act limited the amount to be borrowed or issued in treasury notes and funded as aforesaid to \$23,000,000, but authorized the funding of treasury notes issued under former acts beyond that amount. The excess of the \$23,000,000 is made up of treasury notes funded under the 14th section.
Act of March 31, 1848.	Authorized a loan of \$16,000,000, bearing interest at a rate not exceeding 6 per cent. per annum, and reimbursable at any time after twenty years from July 1, 1848. Authority was given to the Secretary to purchase the stock at any time.
Act of Sept. 9, 1850.	Authorized the issue of \$10,000,000 in bonds, bearing 5 per cent. interest, and redeemable at the end of fourteen years, to indemnify the State of Texas for her relinquishment of all claims upon the United States for liability of the debts of Texas, and for compensation for the surrender to the United States of her ships, forts, arsenals, custom-houses, &c., which became the property of the United States at the time of annexation.
Old funded and unfunded debts.	Consisting of unclaimed dividends upon stocks issued before the year 1860, and those issued during the war of 1812.
Acts prior to 1857.	Different issues of treasury notes.
Act of Dec. 23, 1857.	Authorized an issue of \$20,000,000 in treasury notes, bearing interest at a rate not exceeding 6 per cent. per annum, and receivable in payment of all public dues, and to be redeemed after the expiration of one year from date of said notes.
Act of June 14, 1858.	Authorized a loan of \$20,000,000, bearing interest at a rate not exceeding 5 per cent. per annum, and reimbursable at the option of the government at any time after the expiration of fifteen years from January 1, 1859.
Act of June 22, 1860.	Authorized a loan of \$21,000,000, bearing interest at a rate not exceeding 6 per cent. per annum, and reimbursable within a period not beyond twenty years, and not less than ten years, for the redemption of outstanding treasury notes, and for no other purpose.
Act of Dec. 17, 1860.	Authorized an issue of \$10,000,000 in treasury notes, to be redeemed after the expiration of one year from the date of issue, and bearing such a rate of interest as may be offered by the lowest bidders. Authority was given to issue these notes in payment of warrants in favor of public creditors, at their par value, bearing 6 per cent. interest per annum.
Act of Feb. 8, 1861.	Authorized a loan of \$25,000,000, bearing interest at a rate not exceeding 6 per cent. per annum, and reimbursable within a period not beyond twenty years, nor less than ten years. This loan was made for the payment of the current expenses, and was to be awarded to the most favorable bidders.
Act of March 2, 1861.	Authorized a loan of \$10,000,000, bearing interest at a rate not exceeding 6 per cent. per annum, and reimbursable after the expiration of ten years from July 1, 1861. In case proposals for the loan were not acceptable, authority was given to issue the whole amount in treasury notes bearing interest at a rate not exceeding 6 per cent. per annum. Authority was also given to substitute treasury notes for the whole or any part of the loans for which the Secretary was by law authorized to contract and issue bonds at the time of the passage of this act, and such treasury notes were to be made receivable in payment of all public dues, and redeemable at any time within two years from March 2, 1861.
Act of March 2, 1861.	Authorized an issue, should the Secretary of the Treasury deem it expedient, of \$2,800,000, in coupon bonds, bearing interest at the rate of 6 per cent. per annum, and redeemable in twenty years, for the payment of expenses incurred by the Territories of Washington and Oregon in the suppression of Indian hostilities during the years 1855 and 1856.
Acts of July 17, 1861, and August 5, 1861.	Authorized a loan of \$250,000,000, for which could be issued bonds bearing interest at a rate not exceeding 7 per cent. per annum, irredeemable for twenty years, and after that redeemable at the pleasure of the United States; treasury notes bearing interest at the rate of 7.30 per cent. per annum, payable three years after date, and United States notes without interest, payable on demand, to the extent of \$50,000,000, (increased by act of February 12, 1862, to \$60,000,000,) to be issued in such proportions of each as the Secretary may deem advisable. The supplementary act of August 5, 1861, authorized an issue of bonds bearing 6 per cent. interest per annum, and payable at the pleasure of the United States after twenty years from date, which may be issued in exchange for 7.30 treasury notes, but no such bonds to be issued for a less sum than \$500; and the whole amount of such bonds not to exceed the whole amount of 7.30 treasury notes issued.

## REPORT OF THE SECRETARY OF THE TREASURY.

LIII

*of the United States, June 30, 1868.*

Title.	Length of loan.	When redeemable.	Rate of interest.	Price of emission.	Amount authorized.	Amount issued.	Amount outstanding.
Loan of 1842....	20 years	After Dec. 31, 1862.	6 per ct. per annum.	Par..	\$17,000,000	\$8,000,000	\$6,000 00
Loan of 1847....	20 years	After Dec. 31, 1867.	6 per ct. per annum.	Par..	23,000,000	28,207,000	742,250 00
Loan of 1848....	20 years	After July 1, '68.	6 per ct. per annum.	Par..	16,000,000	16,000,000	6,151,191 80
Texas indemnity	15 years	After Dec. 31, 1864.	5 per ct. per annum.	Par..	10,000,000	5,000,000	256,000 00
Old funded debt.	De-mand.	On demand.....	5 and 6 per ct.	Par..	.....	.....	113,915 48
Treasury notes.	.....	On demand.....	1 m. to 6 p. ct.	Par..	.....	.....	104,511 64
Treasury notes.	1 year..	1 year after date	5 to 5½ per ct..	Par..	20,000,000	.....	2,600 00
Loan of 1858....	15 years	Dec. 31, 1873	5 per ct. per annum.	Par..	20,000,000	20,000,000	20,000,000 00
Loan of 1860....	10 years	After Dec. 31, 1870.	5 per ct. per annum.	Par..	21,000,000	7,022,000	7,022,000 00
Treasury notes.	1 year..	1 year after date	6 and 12 per ct. per annum.	Par..	10,000,000	10,000,000	500 00
Loan of Feb. 8, 1861.	10 or 20 years.	After June 1, '71.	6 per ct. per annum.	Par..	25,000,000	18,415,000	18,415,000 00
Treasury notes.	{ 2 years. 60 days	{ 2 years after date. 60 days after date.	{ 6 per ct. per annum.	Par..	22,468,100	22,468,100	3,550 00
					12,896,350	12,896,350	
Oregon war .....	20 years	After July 1, '81.	6 per ct. per annum.	Par..	2,800,000	1,090,850	945,050 00
20-year sixes... 7.30 notes .....	30 years { 3 yrs. }	After June 30, '81 { After Aug. 18, '64 { After Sept. 30, '64	6 per ct. per annum. { 7.30 per ct. p. annum.	.....	50,000,000	139,999,750	50,000,000 00 { 139,317,150 00
Demand notes.	Payable on demand.	Demand.....	None.....	.....	60,000,000	.....	141,723 00
20-year sixes...	20 years	After June 30, '81	6 per ct. per annum.	Par..	Exchangable for 7.30 treasury notes.	.....	43,950 00

## No. 3.—Statement of the indebtedness

## Acts authorizing loans, and synopsis of same.

Act of Feb. 25, 1862...	Authorized the issue of \$500,000,000 in 6 per cent. bonds, redeemable after five years, and payable twenty years from date, which may be exchanged for United States notes. Also, on
March 3, 1864.....	Authorized the issue of not over \$11,000,000 additional of similar bonds, to meet subscriptions already made and paid for.
June 30, 1864..... } January 28, 1865..... }	On hand unsold in the United States or Europe .....
Act of Feb. 25, 1862...	Authorized the issue of \$150,000,000 in legal-tender U. S. notes, \$50,000,000 of which to be in lieu of demand notes issued under act of July 17, 1861.
Act of July 11, 1862...	Authorized an additional issue of \$150,000,000 legal-tender notes, \$35,000,000 of which might be in denominations less than five dollars; \$50,000,000 of this issue to be reserved to pay temporary loans promptly in case of emergency.
Resolution of Congress, January 17, 1863.	Authorized the issue of \$100,000,000 in United States notes, for the immediate payment of the army and navy, such notes to be a part of the amount provided for in any bill that may hereafter be passed by this Congress. (The amount in this resolution is included in act of March 3, 1863.)
Act of March 3, 1863...	A further issue of \$150,000,000 in United States notes, for the purpose of converting the treasury notes which may be issued under this act, and for no other purpose. And a further issue, if necessary, for the payment of the army and navy, and other creditors of the government, of \$150,000,000 in United States notes, which amount includes the \$100,000,000 authorized by the joint resolution of Congress, January 17, 1863.
Act of April 12, 1866...	<i>Provided</i> , That of United States notes, not more than ten millions of dollars may be retired and cancelled within six months from the passage of this act, and thereafter not more than four millions of dollars in any one month: <i>And provided further</i> , That the act to which this is an amendment shall continue in full force in all its provisions, except as modified by this act.
Act of Feb. 25, 1862...	Authorized a temporary loan of \$25,000,000 in United States notes, for not less than thirty days, payable after ten days' notice, at 5 per cent. interest per annum. (This was increased to \$100,000,000 by the following acts.)
March 17, 1862.....	Authorized an increase of temporary loans of \$25,000,000, bearing interest at a rate not exceeding 5 per cent. per annum.
July 11, 1862.....	Authorized a further increase of temporary loans of \$50,000,000, making the whole amount authorized \$100,000,000.
Act of June 30, 1864...	Authorized the increase of temporary loans to not exceeding \$150,000,000, at a rate not exceeding 6 per cent.
Act of March 3, 1863...	Authorized a loan of \$30,000,000 for this, and \$600,000,000 for the next fiscal year, for which could be issued bonds running not less than ten, nor more than forty years, principal and interest payable in coin, bearing interest at a rate not exceeding 6 per cent. per annum, payable in bonds not exceeding \$100 annually, and on all others semi-annually, the whole amount of bonds, treasury notes, and United States notes, issued under this act, not to exceed the sum of \$900,000,000. And so much of this act as limits the loan to the current fiscal year is repealed by act of June 30, 1864, which also repeals the authority to borrow money conferred by section 1, except so far as it may affect \$75,000,000 of bonds already advertised.
Act of June 30, 1864...	And treasury notes to the amount of \$400,000,000, not exceeding three years to run, with interest at not over 6 per cent. per annum, principal and interest payable in lawful money, which may be made a legal-tender for their face value, excluding interest or convertible into United States notes. Secretary may receive gold on deposit and issue certificates therefor, in sums not less than twenty dollars.
Act of March 3, 1864...	Authorizes the issue of bonds not exceeding \$200,000,000, bearing date March 1, 1864, or any subsequent period, redeemable at the pleasure of the government after any period not less than five years, and payable at any period not more than forty years from date, in coin, bearing interest not exceeding 6 per cent. yearly, payable on bonds not over one hundred dollars annually, and on all other bonds semi-annually, in coin.
Act of March 1, 1862...	Authorized an issue of certificates of indebtedness, payable one year from date, in settlement of audited claims against the government. Interest 6 per cent. per annum, payable in gold; and by
Act of March 3, 1863...	Payable in lawful currency on those issued after that date. Amount of issue not specified.
Act of July 17, 1862...	Authorized an issue of notes of the fractional parts of one dollar, receivable in payment of all dues, except customs, less than five dollars, and exchangeable for United States notes in sums not less than five dollars. Amount of issue not specified.
Act of March 3, 1863...	Authorized an issue not exceeding \$50,000,000 in fractional currency, (in lieu of postage or other stamps,) exchangeable for United States notes in sums not less than three dollars, and receivable for any dues to the United States less than five dollars, except duties on imports. The whole amount issued, including postage and other stamps issued as currency, not to exceed \$50,000,000. Authority was given to prepare it in the Treasury Department, under the supervision of the Secretary.
Act of June 30, 1864...	Authorized issue in lieu of the issue under acts of July 17, 1862, and March 3, 1863, the whole amount outstanding under all these acts not to exceed \$50,000,000.

## REPORT OF THE SECRETARY OF THE TREASURY.

LV

*of the United States, &c.—Continued.*

Title.	Length of loan.	When redeemable.	Rate of interest.	Price of emission.	Amount authorized.	Amount issued.	Amount outstanding.
Five-twenties	5 or 20 years.	After April 30, 1867.	6 per cent	Par	\$515,000,000	\$514,780,500	\$514,780,500 00
United States notes, new issue.			None	Par	450,000,000		356,000,000 00
Temp'y loan.	Not less than 30 days.	After 10 days' notice.	4, 5, and 6 per cent.	Par	150,000,000		13,797,029 00
Loan of 1863.		After June 30, 1861.	6 per cent	Pre'm 4.13 p. cent.	75,000,000	75,000,000	75,000,000 00
Treasury notes.	2 years	2 years after date	5 per cent	Par	400,000,000	211,000,000	555,492 00
	1 year	1 year after date	5 per cent	Par			
Gold certificates.		On demand		Par	Not specified		17,678,640 00
Ten-forties	10 or 40 years.	After Feb. 28, 1874.	5 per cent	Par	203,000,000	172,770,100	194,566,400 00
Five-twenties	5 or 20 years.	After October 31, 1869.	6 per cent	Par			3,682,500 00
Certificates of indebtedness.	1 year.	1 year after date	6 per cent	Par	Not specified		18,000 00
Postal currency				Par	Not specified		4,881,091 27
Fractional currency.				Par	500,000,000		27,745,860 48

No. 3.—*Statement of the indebtedness*

## Acts authorizing loans, and synopsis of same.

Act of June 30, 1864..	Authorized the issue of \$400,000,000 of bonds redeemable at the pleasure of the government after any period not less than five nor more than thirty years, or, if deemed expedient, made payable at any period not more than forty years from date. And said bonds shall bear an annual interest not exceeding six per centum, payable semi-annually in coin. And the Secretary of the Treasury may dispose of such bonds, or any part thereof, and of any bonds commonly known as five-twenties, remaining unsold, on such terms as he may deem most advisable, for lawful money of the United States, or, at his discretion, for treasury notes, certificates of indebtedness, or certificates of deposit, issued under any act of Congress.
Act of March 3, 1863..	Authorizes an issue of treasury notes, not exceeding three years to run, interest at not over six per cent. per annum, principal and interest payable in lawful money.
Act of June 30, 1864..	Also authorizes the issue of and in lieu of an equal amount of bonds authorized by the first section, and as a part of said loan, not exceeding \$200,000,000 in treasury notes of any denomination not less than \$10, payable at any time not exceeding three years from date, or, if thought more expedient, redeemable at any time after three years from date, and bearing interest not exceeding the rate of 7-3-10 per centum, payable in lawful money at maturity, or, at the discretion of the Secretary, semi-annually; and such of them as shall be made payable, principal and interest, at maturity, shall be a legal tender to the same extent as United States notes, for their face value, excluding interest, and may be paid to any creditor of the United States, at their face value, excluding interest, or to any creditor willing to receive them at par, including interest; and any treasury notes issued under the authority of this act may be made convertible, at the discretion of the Secretary of the Treasury, into any bonds issued under the authority of this act, and the Secretary may redeem and cause to be cancelled and destroyed any treasury notes or United States notes heretofore issued under authority of previous acts of Congress, and substitute in lieu thereof an equal amount of treasury notes, such as are authorized by this act, or of other United States notes; nor shall any treasury note bearing interest issued under this act be a legal tender in payment or redemption of any notes issued by any bank, banking association, or banker, calculated or intended to circulate as money.
Act of Jan 28, 1865....	Whole amount may be issued in bonds or treasury notes, at the discretion of the Secretary.
Act of March 3, 1865..	Authorized an issue of \$600,000,000 in bonds or treasury notes; bonds may be made payable at any period not more than forty years from the date of issue, or may be made redeemable at the pleasure of the government, at or after any period not less than five years nor more than forty years from date, or may be made redeemable and payable as aforesaid, as may be expressed upon their face, and so much thereof as may be issued in treasury notes may be made convertible into any bonds authorized by this act, and be of such denominations, not less than fifty dollars, and bear such dates, and be made redeemable or payable at such periods as the Secretary of the Treasury may deem expedient. The interest on the bonds payable semi-annually; on treasury notes semi-annually, or annually, or at maturity thereof; and the principal or interest, or both, be made payable in coin or other lawful money; if in coin, not to exceed 6 per cent. per annum; when not payable in coin, not to exceed 7-3-10 per cent. per annum. Rate and character to be expressed on bonds or treasury notes.
Act of April 12, 1866, amendment to act of March 3, 1865.	Authorizes the Secretary of the Treasury, at his discretion, to receive any treasury notes or other obligations issued under any act of Congress, whether bearing interest or not, in exchange for any description of bonds authorized by the act to which this is an amendment; and also to dispose of any description of bonds authorized by said act, either in the United States or elsewhere, to such an amount, in such manner, and at such rates as he may think advisable, for lawful money of the United States, or for any treasury notes, certificates of indebtedness, or certificates of deposit, or other representatives of value, which have been or which may be issued under any act of Congress, the proceeds thereof to be used only for retiring treasury notes or other obligations issued under any act of Congress; but nothing herein contained shall be construed to authorize any increase of the public debt.
Acts of July 1, 1862, and July 2, 1864.	Bonds issued to the Union Pacific Railroad Company in accordance with these acts.
Act of March 2, 1867..	For the purpose of redeeming and retiring any compound interest notes outstanding, the Secretary of the Treasury is authorized and directed to issue temporary loan certificates in the manner prescribed by section four of the act entitled "An act to authorize the issue of United States notes and for the redemption or funding thereof, and for funding the floating debt of the United States," approved February twenty-fifth, eighteen hundred and sixty-two, bearing interest at a rate not exceeding 3 per centum per annum, principal and interest payable in lawful money on demand; and said certificates of temporary loan may constitute and be held by any national bank holding or owning the same, as a part of the reserve provided

REPORT OF THE SECRETARY OF THE TREASURY. LVII

of the United States, &c.—Continued.

Title.	Length of loan.	When redeemable.	Rate of interest.	Price of emission.	Amount authorized.	Amount issued.	Amount outstanding.
Five-twenties...	5 or 20 years.	After Oct. 31, 1869.	6 per cent.	.....	.....	.....	\$125,561,300 00
Treas'y notes.	3 years.	3 yrs. after date.	6 p. ct. comp. interest.	Par..	.....	\$17,250,000	} 28,161,810 00
Treas'y notes.	3 years.	3 yrs. after date.	6 p. ct. comp. interest.	.....	Substitute redeemed 5 p. ct. notes.	177,045,770	
Treas'y notes.	3 years.	3 yrs. after date.	6 p. ct. comp. interest.	.....	.....	22,798,390	
					\$400,000,000	.....	
7.30 treasury notes.	3 years.	3 yrs. after Aug. 15, 1864.	7.30 per cent.	Par..	.....	234,400,000	.....
							37,717,650 00
7.30 treasury notes, three issues.	3 yrs.	{ After Aug. 14, 1867. After June 14, 1868. After July 14, 1868.	{ 7 3-10 p. ct..	Par..	600,000,000	.....	
Five-twenties.	5 or 20 years.	After Oct. 31, 1870.	6 per cent.	Par..	.....	.....	197,794,250 00
Five-twenties...	5 or 20 years.	After June 30, 1870.	6 per cent.	Par..	.....	.....	332,928,950 00
Five-twenties...	5 or 20 years.	After June 30, 1872.	6 per cent.	Par..	.....	.....	365,248,150 00
Five twenties...	5 or 20 years.	After June 30, 1873.	6 per cent.	Par..	.....	.....	17,648,950 00
Union Pacific R. R. Co. bonds.	30 yrs..	After Jan. 15, 1895.	6 per cent.	Par..	.....	.....	29,089,000 00



LVIII      REPORT OF THE SECRETARY OF THE TREASURY.

No. 3.—*Statement of the indebtedness*

Acts authorizing loans, and synopsis of same.	
Act of March 2, 1867— <i>Continued.</i>	for in sections thirty-one and thirty-two of the act entitled "An act to provide a national currency secured by a pledge of United States bonds, and to provide for the circulation and redemption thereof," approved June three, eighteen hundred and sixty-four: <i>Provided</i> , That not less than two-fifths of the entire reserve of such bank shall consist of lawful money of the United States: <i>And provided further</i> , That the amount of such temporary certificates at any time outstanding shall not exceed fifty millions of dollars.
Act July 25, 1868 .....	Twenty-five millions additional.....

## of the United States, &amp;c.—Continued.

Title.	Length of loan.	When redeemable.	Rate of interest.	Price of emission.	Amount authorized.	Amount issued.	Amount outstanding.
3 p. ct. certs .....		On demand .....	3 per cent. ...	Par ..	\$75,000,000	\$50,000,000	\$50,000,000 00
						2,636,320,964 67	



# REPORT

## OF THE

# COMPTROLLER OF THE CURRENCY.

OFFICE OF THE COMPTROLLER OF THE CURRENCY,  
Washington, November 10, 1868.

SIR: In compliance with the provisions of section 61 of the national currency act, I have the honor to present, through you, to the Congress of the United States the following report:

Since the last annual report 12 national banks have been organized, of which five are new associations. One was organized to take the place of an existing State bank, and six were organized to take the place of national banks previously organized but now in liquidation and winding up, making the total number organized up to October, 1868.

*Table exhibiting the number of banks, with the amount of capital, bonds deposited, and circulation, in each State and Territory, September 30, 1868.*

States and Territories.	ORGANIZATION.			Capital paid in.	Bonds on deposit.	Circulation issued.	In actual circulation.
	Organized.	Closed or closing.	In operation.				
Maine.....	61	.....	61	\$9,085,000 00	\$8,407,250	\$7,569,166	\$7,510,066
New Hampshire.....	40	.....	40	4,785,000 00	4,839,000	4,328,195	4,281,695
Vermont.....	40	.....	40	6,560,012 50	6,517,000	5,802,960	5,737,500
Massachusetts.....	209	2	207	80,032,000 00	64,718,400	58,561,030	57,084,640
Rhode Island.....	62	.....	62	20,364,800 00	14,185,600	12,676,630	12,491,480
Connecticut.....	83	2	81	24,684,220 00	19,768,000	17,800,625	17,443,793
New York.....	314	15	299	116,544,941 00	79,442,500	73,823,505	68,853,726
New Jersey.....	55	1	54	11,583,350 00	10,678,650	9,620,485	9,397,985
Pennsylvania.....	205	8	197	50,247,380 00	44,303,350	39,940,700	38,772,102
Maryland.....	32	.....	32	12,790,202 50	10,065,750	9,150,800	8,904,800
Delaware.....	11	.....	11	1,426,185 00	1,348,200	1,217,225	1,198,825
District of Columbia.....	6	2	4	1,550,000 00	1,398,000	1,278,000	1,137,700
Virginia.....	20	2	18	2,500,000 00	2,429,800	2,137,930	2,146,670
West Virginia.....	15	.....	15	2,216,400 00	2,243,250	2,020,350	1,988,550
Ohio.....	137	4	133	22,404,700 00	20,763,800	18,667,750	18,410,425
Indiana.....	71	3	68	12,867,000 00	12,532,500	11,169,055	11,018,735
Illinois.....	83	.....	83	12,070,000 00	11,047,950	9,777,650	9,648,150
Michigan.....	43	1	42	5,210,010 00	4,357,700	3,872,955	3,826,455
Wisconsin.....	37	3	34	2,960,000 00	2,768,050	2,583,950	2,541,410
Iowa.....	48	4	44	4,057,000 00	3,763,750	3,349,805	3,252,228
Minnesota.....	16	1	15	1,710,000 00	1,712,200	1,501,900	1,476,800
Kansas.....	5	.....	5	400,000 00	382,000	354,600	341,000
Missouri.....	20	2	18	7,810,300 00	4,724,050	4,305,550	4,129,310
Kentucky.....	15	.....	15	2,885,000 00	2,665,900	2,367,270	2,348,620
Tennessee.....	13	1	12	2,025,300 00	1,492,700	1,270,220	1,204,755
Louisiana.....	3	1	2	1,800,000 00	1,308,000	1,245,000	1,131,415
Mississippi.....	2	2	.....	150,000 00	75,000	66,000	64,035
Nebraska.....	4	.....	4	350,000 00	235,000	170,000	170,000
Colorado.....	3	.....	3	350,000 00	297,000	254,500	254,000
Georgia.....	9	1	8	1,600,000 00	1,383,500	1,235,400	1,234,000
North Carolina.....	6	.....	6	653,300 00	399,500	317,600	316,000
South Carolina.....	3	.....	3	685,000 00	204,000	153,000	135,000
Alabama.....	3	1	2	500,000 00	370,500	353,025	304,900
Nevada.....	1	.....	1	155,000 00	155,000	131,700	131,700
Oregon.....	1	.....	1	100,000 00	100,000	88,500	88,500
Texas.....	4	.....	4	525,000 00	472,100	417,635	407,535
Arkansas.....	2	.....	2	200,000 00	200,000	179,500	179,500
Utah.....	1	.....	1	150,000 00	150,000	135,500	135,000
Montana.....	1	.....	1	100,000 00	40,000	36,000	36,000
Idaho.....	1	.....	1	100,000 00	75,000	63,500	63,500
Total.....	1,685	56	1,629	426,189,111 00	342,019,950	309,915,166	299,806,563

From the number of banks organized, heretofore stated to be 1,685, should be deducted 56, leaving the number in active operation 1,629.

The banks to be excluded are the following :

**NEVER COMPLETED THEIR ORGANIZATION SO AS TO COMMENCE BUSINESS.**

The First National Bank of Lansing, Michigan, No. 232.  
 The First National Bank of Penn Yan, New York, No. 169.  
 The Second National Bank of Canton, Ohio, No. 463.  
 The Second National Bank of Ottumwa, Iowa, No. 195.

**SUPERSEDED BY SUBSEQUENT ORGANIZATION WITH THE SAME TITLES.**

The First National Bank of Norwich, Connecticut, original No. 65; present No. 458.

The First National Bank of Utica, New York, original No. 120; present No. 1,395.

**IN VOLUNTARY LIQUIDATION.**

The First National Bank of Columbia, Missouri.  
 The First National Bank of Carondelet, Missouri.  
 The National Union Bank of Rochester, New York.  
 The National Bank of the Metropolis, Washington, D. C.  
 The First National Bank of Leonardsville, New York.  
 The Farmers' National Bank of Richmond, Virginia.  
 The Farmers' National Bank of Waukesha, Wisconsin.  
 The City National Bank of Savannah, Georgia.  
 The National Bank of Crawford County, Meadville, Pennsylvania.  
 The First National Bank of Elkhart, Indiana.  
 The First National Bank of New Ulm, Minnesota.  
 The Pittston National Bank, Pennsylvania.  
 The Berkshire National Bank of Adams, Massachusetts.  
 The Fourth National Bank of Indianapolis, Indiana.  
 The Kittanning National Bank, Kittanning, Pennsylvania.  
 The First National Bank of Providence, Pennsylvania.  
 The National State Bank of Dubuque, Iowa.  
 The Ohio National Bank of Cincinnati, Ohio.

*Since October 1, 1867 :*

The First National Bank of Kingston, New York.  
 The First National Bank of Bluffton, Indiana.  
 The First National Bank of Skaneateles, New York.  
 The First National Bank of Jackson, Mississippi.  
 The First National Bank of Downingtown, Pennsylvania.  
 The National Exchange Bank of Richmond, Virginia.  
 The Appleton National Bank, Appleton, Wisconsin.  
 The National Bank of Whitestown, New York.  
 The First National Bank of New Brunswick, New Jersey.  
 The First National Bank of Titusville, Pennsylvania.  
 The First National Bank of Cuyahoga Falls, Ohio.  
 The First National Bank of Cedarburg, Wisconsin.  
 The Commercial National Bank of Cincinnati, Ohio.  
 The Second National Bank of Watertown, New York.  
 The Second National Bank of Des Moines, Iowa.

The First National Bank of South Worcester, New York.

The National Mechanics and Farmers' Bank of Albany, New York.

The First National Bank of Plumer, Pennsylvania.

Of the banks in liquidation, the following are winding up for the purpose of consolidating with other banks:

The Pittston National Bank, Pittston, Pennsylvania, with the First National Bank of Pittston.

The Berkshire National Bank of Adams, Massachusetts, with the First National Bank of Berkshire.

The Fourth National Bank of Indianapolis, Indiana, with the Citizens' National Bank of Indianapolis.

The Kittanning National Bank, Kittanning, Pennsylvania, with the First National Bank of Kittanning.

The First National Bank of Providence, Pennsylvania, with the Second National Bank of Scranton, Pennsylvania.

The National State Bank of Dubuque, Iowa, with the First National Bank of Dubuque.

The Ohio National Bank of Cincinnati, Ohio, with the Merchants' National Bank of Cincinnati.

The First National Bank of Titusville, Pennsylvania, with the Second National Bank of Titusville.

The National Exchange Bank of Richmond, Virginia, with the First National Bank of Richmond.

The Second National Bank of Watertown, New York, with the First National Bank of Watertown.

The following banks in liquidation are succeeded by new organizations, which are to take their circulation as fast as it is redeemed; this being the only process by which a change of location can be effected.

The First National Bank of Downingtown, Pennsylvania, succeeded by the First National Bank of Honeybrook, Pennsylvania.

The First National Bank of New Brunswick, New Jersey, succeeded by the Princeton National Bank, Princeton, New Jersey.

The Second National Bank of Des Moines, Iowa, succeeded by the Pacific National Bank of Council Bluffs, Iowa.

The First National Bank of Plumer, Pennsylvania, succeeded by the First National Bank of Sharon, Pennsylvania.

## REPORT OF THE SECRETARY OF THE TREASURY.

*Statement showing the national banks in liquidation for the purpose of closing up and going out of existence, their capital, bonds deposited to secure circulation, circulation delivered, circulation redeemed, and circulation outstanding, October 1, 1868.*

Name of bank.	Capital.	U. S. bonds on deposit.	Legal Tenders deposited.	Circulation delivered.	Circulation returned and destroyed.	Circulation outstanding.
The First National Bank of Columbia, Mo.....	\$100,000	.....	\$90,000	\$90,000	\$6,910	\$83,090
The First National Bank of Carondelet, Mo.....	30,000	.....	25,500	25,500	16,640	8,860
The National Union Bank of Rochester, N. Y.....	400,000	\$220,000	.....	192,500	.....	192,500
The National Bank of the Metropolis, Washington, D. C.....	200,000	202,000	.....	180,000	.....	180,000
The First National Bank of Leonardsville, N. Y.....	50,000	50,500	.....	45,000	.....	45,000
The Farmers' National Bank of Richmond, Va.....	100,000	100,000	.....	85,000	.....	85,000
The Farmers' National Bank of Waukegan, Wis.....	100,000	.....	90,000	90,000	140	82,860
The City National Bank of Savannah, Ga.....	100,000	.....	(*)	(*)	.....	.....
The National Bank of Crawford County, Meadville, Pa.....	300,000	.....	.....	.....	.....	.....
The First National Bank of Elkhart, Ind.....	100,000	100,000	.....	88,150	1,000	87,150
The First National Bank of New Ulm, Minn.....	60,000	60,000	.....	54,000	.....	54,000
The First National Bank of Kingston, N. Y.....	200,000	200,000	.....	180,000	.....	180,000
The First National Bank of Bluffton, Ind.....	50,000	50,000	.....	45,000	.....	45,000
The First National Bank of Skaneateles, N. Y.....	150,000	153,000	.....	135,000	.....	135,000
The First National Bank of Jackson, Miss.....	100,000	45,000	.....	40,500	.....	40,500
The Appleton National Bank, Appleton, Wis.....	50,000	50,000	.....	45,000	.....	45,000
The National Bank of Whitestown, N. Y.....	120,000	50,000	.....	44,500	.....	44,500
The First National Bank of Cuyahoga Falls, Ohio.....	50,000	50,000	.....	45,000	.....	45,000
The First National Bank of Cedarburg, Wis.....	100,000	80,000	.....	90,000	18,000	72,000
The Commercial National Bank of Cincinnati, Ohio.....	500,000	407,000	.....	345,950	.....	345,950
The First National Bank of South Worcester, N. Y.....	175,000	177,700	.....	157,400	.....	157,400
The National Mechanics and Farmers' Bank of Albany, N. Y.....	350,000	350,000	.....	314,950	3,520	311,430

\* No circulation.

*Statement showing the national banks in liquidation for the purpose of consolidating with other banks, their capital, bonds, and circulation.*

Name of bank.	Capital.	U. S. bonds on deposit.	Circulation delivered.	Circulation returned and destroyed.	Circulation outstanding.
The Pittston National Bank, Pittston, Pa.....	\$200,000	.....	(*)	.....	.....
The Berkshire National Bank of Adams, Mass.....	100,000	.....	(*)	.....	.....
The Fourth National Bank of Indianapolis, Ind.....	100,000	\$94,000	\$85,700	\$1,100	\$84,600
The First National Bank of Providence, Pa.....	100,000	101,550	90,000	1,000	89,000
The Kittanning National Bank, Kittanning, Pa.....	200,000	.....	(*)	.....	.....
The Ohio National Bank of Cincinnati, Ohio.....	500,000	530,000	450,000	2,500	447,500
The National State Bank of Dubuque, Iowa.....	150,000	146,000	127,500	3,400	124,100
The National Exchange Bank of Richmond, Va.....	200,000	206,300	180,000	.....	180,000
The First National Bank of Titusville, Pa.....	100,000	100,000	86,750	1,505	85,245
The Second National Bank of Watertown, N. Y.....	100,000	100,000	90,000	.....	90,000

\* No circulation.

*Statement showing the national banks in liquidation for the purpose of changing their location, their capital, bonds, and circulation.*

Name of bank.	Capital.	U. S. bonds on deposit.	Circulation delivered.	Circulation returned and destroyed.	Circulation outstanding.
The First National Bank of Downingtown, Pa. ....	\$100,000	\$100,000	\$89,500	\$1,400	\$83,100
The First National Bank of New Brunswick, N. J. ....	100,000	100,000	90,000	500	89,500
The Second National Bank of Des Moines, Iowa .....	50,000	50,000	42,500	.....	42,500
The First National Bank of Plumer, Pa. ....	100,000	100,000	87,500	.....	87,500

**NATIONAL BANKS WHICH HAVE FAILED TO REDEEM THEIR CIRCULATING NOTES, AND FOR WHICH RECEIVERS HAVE BEEN APPOINTED.**

The First National Bank of Attica, New York, Leonidas Doty, receiver.

The Venango National Bank of Franklin, Pennsylvania, Harvey Henderson, receiver.

The Merchants' National Bank of Washington, D. C., James C. Kennedy, receiver.

The First National Bank of Medina, New York, Edwin P. Healey, receiver.

The Tennessee National Bank of Memphis, Tennessee, William A. Hill, receiver.

The First National Bank of Newton, Newtonville, Massachusetts, D. Wayland Jones, receiver.

The First National Bank of Selma, Alabama, Cornelius Cadle, jr., receiver.

The First National Bank of New Orleans, Louisiana, Charles Case, receiver.

The National Unadilla Bank, Unadilla, New York, Lewis Kingsley, receiver.

The Farmers and Citizens' National Bank of Brooklyn, New York, Frederick A. Platt, receiver.

The Croton National Bank of the city of New York, C. P. Bailey, receiver.

The National Bank of Vicksburg, Mississippi, Edwin F. Brown, receiver.

The First National Bank of Keokuk, Iowa, H. W. Sample, receiver.

The First National Bank of Bethel, Connecticut, E. S. Tweedy, receiver.

The affairs of the First National Bank of Attica have been finally closed, and a dividend paid to the creditors of forty-eight per cent.

The affairs of the First National Bank of Newton have been finally closed. The government claims were paid in full, and a dividend of forty per cent. paid to the general creditors.

A partial dividend has been declared to the creditors of the Farmers and Citizens' National Bank of Brooklyn, New York, of fifty-five per cent., and to the creditors of the Croton National Bank of the city of New York of fifty per cent. upon all claims approved or adjudicated.



## REPORT OF THE SECRETARY OF THE TREASURY.

*Statement showing the national banks in the hands of receivers, their capital, amount of United States bonds deposited to secure circulation, amount of circulation delivered, the amount of circulation redeemed at the treasury of the United States, and the amount outstanding on the 1st day of October, 1868.*

Name and location of bank.	Capital.	U. S. bonds on deposit.	Legal Tenders on deposit, realized from sale of bonds.	Circulation delivered.	Circulation redeemed.	Circulation outstanding.
The First National Bank of Attica, N. Y. .	\$50,000	-----	\$44,000 00	\$44,000	\$32,750	\$11,250
The Venango National Bank of Franklin, Pa.	300,000	\$40,000	61,871 00	85,000	64,030	20,970
The Merchants' National Bank of Washington, D. C. . . . .	200,000	80,000	127,741 00	180,000	125,800	54,200
The First National Bank of Newton, Mass. .	150,000	146,000	-----	130,000	6,500	123,500
The First National Bank of Medina, N. Y. .	50,000	20,000	27,329 25	40,000	26,210	13,790
The Tennessee Nat'l B'k of Memphis, Tenn.	100,000	50,000	53,372 00	90,000	59,465	30,535
The First National Bank of Selma, Ala. . .	100,000	60,000	41,247 20	85,000	48,125	36,875
The First National Bank of New Orleans, La.	500,000	100,000	104,742 00	180,000	113,585	66,415
The National Unadilla Bank, Unadilla, N. Y.	120,000	61,200	53,183 50	100,000	64,880	35,120
The Farmers and Citizens' National Bank of Brooklyn, N. Y. . . . .	300,000	185,500	106,504 10	253,900	137,920	115,980
The Croton National B'k of the city of New York, N. Y. . . . .	200,000	142,000	72,181 90	180,000	105,111	74,889
The First National Bank of Bethel, Conn. .	60,000	30,000	-----	26,300	2,630	24,280
The First National Bank of Keokuk, Iowa. .	100,000	100,000	-----	90,000	28,780	61,220
The First National Bank of Vicksburg, Miss.	50,000	30,000	-----	25,500	1,965	23,535

The following statement exhibits the number and amount of notes issued, redeemed and outstanding, October 5, 1868:

ONES.		
	Notes.	
Issued . . . . .	8,896,576	\$8,896,576
Redeemed . . . . .	254,754	254,754
Outstanding . . . . .	8,641,822	8,641,822
TWOS.		
Issued . . . . .	2,978,160	\$5,956,320
Redeemed . . . . .	73,176	146,352
Outstanding . . . . .	2,904,984	5,809,968
FIVES.		
Issued . . . . .	23,106,728	\$115,533,640
Redeemed . . . . .	482,132	2,410,660
Outstanding . . . . .	22,624,596	113,122,980
TENS.		
Issued . . . . .	7,915,914	\$79,159,140
Redeemed . . . . .	142,359	1,423,590
Outstanding . . . . .	7,773,555	77,735,550
TWENTIES.		
Issued . . . . .	2,219,322	\$44,386,440
Redeemed . . . . .	36,355	727,100
Outstanding . . . . .	2,182,967	43,659,340

REPORT OF THE SECRETARY OF THE TREASURY. 7

<b>FIFTIES.</b>		
Issued .....	355,181	\$17,759,050
Redeemed .....	17,256	862,800
Outstanding .....	337,925	16,896,250
<b>ONE HUNDREDS.</b>		
Issued .....	267,350	\$26,735,000
Redeemed .....	15,583	1,558,300
Outstanding .....	251,767	25,176,700
<b>FIVE HUNDREDS.</b>		
Issued .....	13,486	\$6,743,000
Redeemed .....	1,759	879,500
Outstanding .....	11,727	5,863,500
<b>ONE THOUSANDS.</b>		
Issued .....	4,746	4,746,000
Redeemed .....	1,846	1,846,000
Outstanding .....	2,900	2,900,000
Total of all denominations outstanding on the first Monday of October, 1868 .....		\$299,806,110
Add for fragments of notes outstanding, lost or destroyed, portions of which have been redeemed .....		455
		<u>\$299,806,565</u>

## REPORT OF THE SECRETARY OF THE TREASURY.

Table of the state of the lawful money reserve (required by sections 31 and 32 of the national currency act) of the National Banking Associations of the United States, as shown by the quarterly reports of their condition on the morning of the first Monday in JANUARY, 1883, before the commencement of business.

States and territories.	Number of banks reporting.	Liabilities to be protected by a reserve of fifteen per cent of the amount.	Amount required as reserve.	Items of reserve.				Amount of available reserve.	Percentage of available reserve to liabilities.
				Legal Tenders.	Specie.	Compound interest on notes and three per cent temporary loan certificates.	Amount due from approved associations in the redemption of circulating notes.		
Maine.....	61	\$12,840,497	\$1,926,075	\$895,725	\$57,279	\$243,490	\$1,826,556	\$3,025,060	23 6-10
New Hampshire.....	40	6,735,456	1,010,318	462,809	33,137	164,290	1,239,407	1,539,573	28 8-10
Vermont.....	40	7,985,866	1,197,880	593,556	38,424	200,690	836,047	1,668,714	20 9-10
Massachusetts.....	161	52,216,577	7,852,476	3,356,586	391,480	927,840	7,020,862	12,776,768	24 5-10
Rhode Island.....	62	19,434,289	2,915,143	1,350,472	35,132	637,800	2,174,936	4,178,340	21 5-10
Connecticut.....	82	30,253,869	4,534,920	1,872,686	149,824	1,132,520	3,766,403	6,921,233	22 9-10
New York.....	229	78,438,272	11,765,741	5,025,167	345,410	3,305,020	9,352,191	18,037,768	23
New Jersey.....	54	24,028,436	3,604,965	1,726,969	111,727	956,270	3,649,085	6,446,091	26 8-10
Pennsylvania.....	153	45,923,862	6,888,579	4,551,074	134,224	1,867,680	3,939,396	10,492,364	22 8-10
Delaware.....	11	2,545,326	387,799	163,678	6,305	120,990	312,244	603,317	23 3-10
Maryland.....	19	4,406,632	660,995	506,280	58,265	182,640	366,627	1,113,533	25 3-10
District of Columbia.....	1	206,528	30,979	13,525	4,863	8,620	12,443	39,451	19 1-10
Virginia.....	19	5,451,793	817,769	573,710	109,865	97,600	267,727	1,048,722	19 2-10
West Virginia.....	15	4,986,394	702,959	517,638	30,537	137,100	336,423	1,011,988	21 6-10
North Carolina.....	5	5,991,946	142,649	119,806	19,469	1,750	122,463	963,498	27 7-10
South Carolina.....	2	1,018,807	152,821	224,243	7,752	4,160	416,132	652,307	64
Georgia.....	8	3,618,992	542,849	882,979	25,298	111,850	333,911	1,372,038	37 9-10
Alabama.....	2	720,532	108,080	105,900	19,040	.....	136,067	261,077	36 2-10
Mississippi.....	1	414,685	21,703	27,741	3,394	.....	4,810	35,945	24 8-10
Texas.....	4	1,414,486	212,173	136,187	245,580	65,220	277,794	664,781	47
Arkansas.....	2	763,683	114,859	86,856	15,718	370	80,398	163,342	21 3-10
Kentucky.....	11	2,937,055	440,538	316,064	8,753	74,520	322,067	721,114	24 6-10
Tennessee.....	12	30,541,249	676,790	563,013	47,776	97,450	285,869	994,088	22
Ohio.....	123	18,065,231	4,381,187	3,690,798	190,828	938,260	2,898,759	7,003,791	22 9-10
Indiana.....	70	14,437,742	2,713,985	2,282,507	119,826	735,040	1,894,739	3,590,732	22 2-10
Illinois.....	69	6,476,351	9,165,661	1,811,577	145,609	346,140	1,277,406	1,615,175	25 4-10
Michigan.....	37	14,477,742	9,971,753	1,774,454	20,759	274,860	1,575,102	1,531,579	26
Wisconsin.....	32	9,060,371	1,819,056	890,933	29,384	135,200	536,063	2,362,698	26 3-10
Iowa.....	45	9,060,552	1,359,883	1,450,404	54,650	216,140	652,504	2,362,698	26 3-10
Minnesota.....	15	3,411,494	511,722	453,177	28,520	93,040	184,050	745,067	24 9-10
Missouri.....	9	2,292,845	342,427	252,117	37,678	41,620	221,007	552,422	24 2-10
Kansas.....	3	358,921	53,823	23,843	2,063	4,120	24,905	55,761	15 5-10

Nevada.....	3	1,776,120	570,780	100,048	19,340	130,540	34,707	344,886	17 3-10
Nevada.....	3	353,884	105,065	97,104	18,340	17,970	18,698	44,594	36 9-10
Oregon.....	3	540,812	165,496	44,684	10,343	17,900	90,348	94,195	36 9-10
Colorado.....	3	1,103,308	367,182	523,658	7,529	90,348	90,348	329,053	36 9-10
Montana.....	1	14,436	14,165	9,080	94,576	180	6,366	40,084	42 4-10
Utah.....	1	191,639	28,779	25,571	2,643	.....	4,600	32,813	17 1-10
Idaho.....	1	78,306	11,885	3,498	6,390	.....	.....	9,818	19 3-10
Total.....	1,418	403,322,366	60,796,333	36,138,801	2,565,231	14,373,550	43,785,476	96,873,050	33 9-10

Table of the state of the lawful money reserves—Continued. CITIES, for quarter ending on the first Monday in JANUARY, 1933.

Redemption cities.	Number of banks reporting.	Liabilities to be protected by a reserve of twenty-five per cent of the amount.	Amount required as reserve.	Items of reserve.				Amount of available reserve.	Percentage of available reserve to liabilities
				Legal Tenders.	Specie.	Compound int't notes and three per cent temporary loan certificates.	Amount due from approved associations in New York city, available for the redemption of circulating notes.		
Boston.....	46	\$73,257,147	\$18,314,367	\$10,092,748	\$1,868,307	\$5,962,310	\$6,312,171	\$823,535,536	32 1-10
Albany.....	8	12,447,347	3,111,537	675,217	30,309	1,968,850	2,587,622	4,501,898	36 9-10
Philadelphia.....	30	52,815,841	13,903,960	13,904,015	308,465	4,116,590	1,878,357	19,508,377	36 9-10
Pittsburgh.....	16	14,570,911	3,642,728	1,998,683	115,692	796,380	1,340,558	4,951,308	33 4-10
Baltimore.....	13	19,075,737	4,768,532	3,903,347	388,892	1,089,770	1,486,343	6,173,331	32 4-10
Washington.....	4	4,484,242	1,131,061	136,116	51,345	677,180	338,670	1,903,311	26 8-10
New Orleans.....	2	2,279,632	569,908	646,137	136,482	.....	44,487	877,096	36 3-10
Louisville.....	4	1,342,116	335,529	500,559	6,165	94,660	88,900	389,854	36 8-10
Cincinnati.....	7	11,096,509	2,774,127	1,595,223	89,219	446,880	470,858	2,801,589	23 4-10
Cleveland.....	5	5,303,844	1,225,961	525,353	43,743	383,290	607,575	1,673,960	29 9-10
Chicago.....	13	14,619,215	3,654,804	2,646,716	54,834	481,500	1,586,605	4,771,755	32 6-10
Detroit.....	4	3,678,374	919,594	490,585	296	188,040	854,196	1,533,117	41 7-10
St. Louis.....	5	2,693,237	674,869	390,644	15,780	132,160	323,190	1,891,704	33 6-10
Milwaukee.....	8	10,989,942	2,742,485	1,874,639	160,365	355,270	513,656	2,903,930	26 5-10
Leavenworth.....	2	991,713	247,928	156,015	2,324	38,300	81,393	277,942	28
Total.....	167	229,631,797	57,407,930	37,874,994	3,272,108	15,340,510	18,468,810	74,954,422	33 6-10
New York.....	57	\$210,021,541	\$52,505,385	\$40,292,696	\$12,266,650	\$18,527,970	.....	\$71,067,316	33 8-10

## REPORT OF THE SECRETARY OF THE TREASURY.

Table of the state of the lawful money reserve—Continued. STATES, for quarter ending on the first Monday in APRIL, 1868.

States and Territories.	Number of banks reporting.	Liabilities to be protected by a reserve of fifteen per cent. of the amount.	Amount required as reserve.	Items of reserve.				Amount due from ap- proved associations in the redemption of circulating notes.	Amount of available reserve.	Percentage of available re- serve to liabilities.
				Legal Tenders.	Specie.	Compound int'l in notes and three per cent. temporary loan cer- tificates.				
Maine.....	61	\$12,789,225	\$1,918,353	\$941,083	\$19,119	\$951,180	\$1,675,338	\$2,888,780	22 6-10	
New Hampshire.....	40	6,532,909	1,979,596	353,316	4,329	227,310	956,376	1,571,331	24 1-10	
Vermont.....	40	8,057,092	1,308,350	547,142	19,553	238,060	869,591	1,594,336	22 8-10	
Massachusetts.....	161	52,155,797	7,853,369	3,039,465	223,271	2,094,800	6,538,702	11,898,336	22 8-10	
Rhode Island.....	62	19,226,135	4,553,950	1,189,351	28,973	1,607,570	1,623,947	3,649,741	19 8-10	
Connecticut.....	81	30,349,531	4,352,430	1,637,534	124,953	1,109,480	3,415,410	6,307,737	20 8-10	
New York.....	229	77,632,416	11,643,363	4,846,767	288,763	3,553,100	6,368,969	17,278,619	22 3-10	
New Jersey.....	54	24,818,456	5,732,768	1,666,272	68,716	999,070	2,306,098	6,040,156	24 3-10	
Pennsylvania.....	153	49,927,044	7,489,057	5,413,457	96,129	1,968,180	3,062,532	11,846,278	23 7-10	
Delaware.....	11	2,658,986	388,648	167,379	4,853	119,610	313,330	605,402	22 8-10	
Maryland.....	19	4,476,108	671,416	446,592	52,340	186,540	353,657	1,038,069	23 2-10	
District of Columbia.....	1	169,620	32,443	14,271	83,335	93,960	8,261	55,043	14 8-10	
Virginia.....	19	5,373,223	836,264	414,611	46,176	130,900	460,604	1,052,410	19 9-10	
West Virginia.....	15	4,546,232	662,240	384,734	46,176	130,900	315,036	876,846	19 3-10	
North Carolina.....	5	1,044,869	156,730	113,975	24,390	690	128,678	261,943	25 1-10	
South Carolina.....	2	1,483,636	252,546	313,700	9,948	4,160	633,321	961,159	64 8-10	
Georgia.....	8	4,094,260	614,139	907,723	21,215	111,770	368,679	1,430,587	34 9-10	
Alabama.....	2	801,688	130,253	226,074	28,763	38,209	38,209	283,066	36 5-10	
Mississippi.....	1	96,273	21,751	21,751	8,019	.....	.....	30,960	31 5-10	
Texas.....	4	1,822,415	326,363	245,311	149,871	350	436,515	631,947	34 6-10	
Arkansas.....	2	605,601	121,250	37,360	3,957	.....	33,911	72,248	9 3-10	
Kentucky.....	11	2,894,461	454,169	378,194	18,129	184,460	324,460	679,253	23 5-10	
Tennessee.....	12	4,786,536	718,280	674,737	28,674	102,660	286,637	1,205,908	23 2-10	
Ohio.....	123	29,853,314	4,477,977	2,124,639	49,013	1,015,320	2,997,370	6,286,252	21 1-10	
Indiana.....	70	19,314,425	2,897,164	2,101,438	72,280	1,395,350	1,414,606	4,302,888	22 3-10	
Illinois.....	69	14,995,290	2,949,293	1,714,896	106,742	340,560	340,560	3,576,886	23 9-10	
Michigan.....	38	6,726,356	1,009,433	672,028	90,104	285,090	661,059	1,638,261	24 3-10	
Wisconsin.....	32	4,892,225	753,634	535,453	15,099	163,960	469,784	1,184,305	24 2-10	
Iowa.....	44	3,110,696	1,366,604	1,304,632	47,482	184,940	372,079	209,103	24 2-10	
Minnesota.....	15	2,627,801	476,769	297,653	5,546	90,330	322,156	625,679	24 6-10	
Missouri.....	10	2,627,801	384,170	297,653	36,763	42,400	222,643	646,926	24 6-10	
Kansas.....	3	401,990	60,299	56,518	4,740	21,260	67,623	131,337	23 7-10	
Nebraska.....	3	2,852,916	432,587	264,358	19,891	21,260	246,351	576,080	20 4-10	

Nevada.....	1	1905, 920	34, 831	321, 998	24, 078	170	5, 489	95, 539	29 3-10
New Hampshire.....	3	197, 285	40, 084	61, 701	3, 048	17, 340	17, 411	93, 039	31 3-10
Ohio.....	1	940, 351	147, 053	108, 065	9, 048	5, 550	59, 447	176, 698	18
Montana.....	1	108, 161	16, 328	10, 000	89, 755	170	5, 389	45, 314	41 9-10
Utah.....	1	508, 917	31, 487	25, 613	979	.....	.....	27, 065	19 8-10
Idaho.....	1	72, 718	10, 807	13, 640	743	.....	.....	14, 383	19 8-10
Total.....	1, 418	412, 951, 361	61, 837, 703	34, 735, 700	1, 804, 017	14, 711, 040	42, 892, 915	94, 143, 673	29 2-10

Table of the state of the lawful money reserve—Continued. CITIES, for quarter ending on the first Monday in APRIL, 1898.

Redemption cities.	Number of banks reporting.	Liabilities to be protected by a reserve of fifteen per cent of the amount.	Amount required as reserve.	Items of reserve.				Amount of available reserve.	Percentage of available reserve to liabilities.
				Legal tenders.	Specie.	Compound interest notes and three per cent temporary loan certificates.	Amount due from approved associations in New York city available for the redemption of circulating notes.		
Boston.....	46	\$74, 880, 263	\$18, 720, 066	\$6, 021, 514	\$865, 475	\$6, 791, 370	\$6, 007, 653	\$19, 686, 012	26 3-10
Albany.....	8	14, 418, 449	3, 604, 612	3, 778, 469	16, 679	1, 341, 090	2, 814, 645	4, 950, 903	34 3-10
Philadelphia.....	30	47, 961, 651	11, 890, 413	6, 870, 066	238, 116	6, 736, 370	1, 659, 074	15, 503, 836	32 3-10
Pittsburg.....	16	14, 938, 897	3, 734, 794	2, 036, 454	53, 161	891, 940	1, 529, 359	4, 570, 184	30 6-10
Baltimore.....	13	18, 622, 877	4, 655, 719	2, 367, 862	310, 509	1, 494, 780	1, 012, 535	5, 185, 686	27 8-10
Washington.....	4	4, 076, 456	1, 019, 114	192, 638	30, 958	1, 552, 610	1, 210, 581	986, 787	24 2-10
New Orleans.....	2	3, 045, 299	761, 307	962, 966	943, 380	.....	88, 468	1, 294, 534	42 5-10
Louisville.....	4	1, 477, 973	369, 493	310, 941	8, 675	114, 710	98, 053	532, 379	36
Cincinnati.....	7	11, 502, 020	2, 875, 505	1, 473, 341	32, 911	705, 030	579, 908	2, 791, 190	24 3-10
Cleveland.....	4	4, 919, 177	1, 299, 794	1, 404, 463	9, 113	329, 660	556, 145	1, 296, 401	26 4-10
Chicago.....	15	18, 407, 363	4, 401, 941	3, 137, 751	51, 134	611, 740	1, 837, 361	5, 637, 976	30 6-10
Detroit.....	14	915, 923	4, 801, 941	3, 366, 873	3, 748	189, 430	1, 732, 686	1, 283, 741	35
Milwaukee.....	5	3, 653, 691	639, 228	339, 873	6, 002	99, 390	336, 370	781, 635	30 6-10
St. Louis.....	8	2, 556, 951	2, 938, 750	1, 461, 596	81, 359	654, 430	929, 953	3, 147, 368	26 8-10
St. Louis.....	8	11, 755, 002	2, 938, 750	1, 461, 596	81, 359	654, 430	929, 953	3, 147, 368	26 8-10
Leavenworth.....	2	1, 494, 449	373, 612	1, 135, 440	1, 210	35, 990	72, 936	245, 576	16 5-10
Total.....	168	253, 730, 447	58, 430, 111	26, 940, 321	1, 952, 420	20, 548, 030	18, 456, 737	67, 897, 498	29 1-10
New York.....	57	195, 364, 463	48, 941, 120	22, 714, 196	11, 623, 221	27, 913, 430	.....	62, 350, 849	31 9-10

## REPORT OF THE SECRETARY OF THE TREASURY.

Table of the state of the lawful money reserve—Continued. STATES, for quarter ending on the first Monday in JULY, 1888.

States and Territories.	Number of banks reporting.	Liabilities to be protected by a reserve of fifteen per cent. of the amount.	Amount required as reserve.	Items of reserve.				Amount due from approved associations in the redemption of circulating notes.	Amount of available reserve.	Percentage of available reserve to assets of liabilities.
				Legal Tenders.	Specie.	Compound in 1/2 notes and three per cent. temporary loan certificates.				
Maine.....	60	\$13,492,108	\$2,013,316	\$297,892	\$41,927	\$153,430	\$1,792,980	\$1,792,980	\$2,891,488	21 5-10
New Hampshire.....	40	6,717,111	1,007,567	459,749	6,598	169,970	946,002	946,002	1,362,319	33 6-10
Vermont.....	40	8,401,725	1,260,259	617,780	48,136	169,080	970,236	970,236	1,805,233	31 4-10
Massachusetts.....	161	54,159,991	8,133,999	3,451,371	523,259	1,518,790	8,060,107	8,060,107	13,263,537	34 5-10
Rhode Island.....	62	19,938,531	2,990,780	32,727	78,459	517,060	2,604,569	2,604,569	4,368,050	22 8-10
Connecticut.....	81	32,223,030	4,833,453	2,036,950	1,231,074	727,030	4,492,531	4,492,531	7,338,270	22 7-10
New York.....	239	78,419,994	11,762,969	4,853,220	336,133	2,687,730	9,951,662	9,951,662	17,838,735	34 9-10
New Jersey.....	54	25,943,390	3,591,508	1,722,567	58,357	1,687,660	3,437,051	3,437,051	5,981,663	23 9-10
Pennsylvania.....	152	47,896,371	7,173,941	4,363,767	93,059	1,118,330	327,613	327,613	10,966,176	23 4-10
Delaware.....	11	2,667,465	400,183	192,431	10,258	135,060	408,704	408,704	1,061,530	32 4-10
Maryland.....	19	4,523,845	678,577	465,895	51,641	15,762	10,693	10,693	87,244	17 2-10
District of Columbia.....	1	158,192	32,759	15,762	369	300	10,693	10,693	37,244	23 4-10
Virginia.....	19	6,141,290	921,183	533,677	112,038	72,830	560,864	560,864	1,879,687	30 6-10
West Virginia.....	15	4,644,386	696,656	441,402	38,403	106,230	549,867	549,867	936,013	30 1-10
North Carolina.....	5	1,127,336	169,104	180,306	17,202	2,186	72,126	72,126	272,414	34 2-10
South Carolina.....	3	1,671,537	250,730	466,045	17,391	4,160	511,949	511,949	1,019,545	61
Georgia.....	8	4,065,662	612,649	1,018,653	28,442	121,060	319,764	319,764	1,469,569	36 4-10
Alabama.....	2	646,296	96,504	125,399	61,746		82,253	82,253	969,688	41 6-10
Mississippi.....	1	40,500	6,075	17,880			291,963	291,963	18,405	45 4-10
Texas.....	4	1,479,353	221,903	910,864	365,952		75,649	75,649	785,819	51 2-10
Arkansas.....	2	871,668	130,750	86,067	7,709		75,649	75,649	167,645	19 8-10
Kentucky.....	11	2,867,232	430,088	382,271	5,057		320,409	320,409	654,137	23 8-10
Tennessee.....	11	4,207,963	631,194	611,040	31,259		341,936	341,936	1,049,345	31 9-10
Ohio.....	123	30,685,041	4,604,256	3,172,545	64,059	648,670	2,629,673	2,629,673	6,715,169	21 9-10
Indiana.....	79	19,367,040	2,936,056	3,318,088	96,022	336,060	1,453,169	1,453,169	4,164,239	31 2-10
Illinois.....	60	15,741,642	2,361,246	1,641,666	94,081	266,960	1,707,708	1,707,708	4,10,425	26 1-10
Michigan.....	37	6,903,431	1,035,515	796,476	52,566	140,190	671,202	671,202	1,631,366	30 5-10
Wisconsin.....	31	5,022,811	753,492	641,617	22,213	93,536	631,737	631,737	1,365,097	27 2-10
Iowa.....	44	10,793,436	1,619,015	1,536,323	64,368	116,310	1,765,498	1,765,498	3,502,239	33 4-10
Minnesota.....	14	7,769,713	598,457	36,951	43,110	43,110	310,740	310,740	533,454	23 3-10
Missouri.....	10	2,559,623	383,944	366,449	38,951	5,060	304,360	304,360	794,136	30 3-10
Kansas.....	3	545,441	81,816	85,994	28,291		121,576	121,576	112,581	20 3-10
Nebraska.....	4	1,994,380	299,146	242,409	10,791	13,250	726,206	726,206	962,636	49 8-10

Nevada.....	1	217,865	28,680	80,753	21,201	13,044	71,892	28
North Dakota.....	1	204,680	44,804	80,132	5,829	18,018	119,333	28
Colorado.....	3	1,063,019	169,453	157,645	28,988	152,683	312,756	28
Montana.....	1	95,168	14,875	11,307	11,302	6,590	59,498	31
Utah.....	1	205,450	30,968	90,680	9,009	15,570	28,529	18
Idaho.....	1	73,421	11,013	52,055	9,051	1,750	32,865	44
Total.....	1,414	4,119,787,889	68,908,177	36,247,168	2,038,989	10,743,600	51,728,763	24

Table of the state of the lawful money reserve—Continued. CITIES, for quarter ending on the first Monday in JULY, 1898.

Redemption cities.	Number of banks reporting.	Liabilities to be protected by a reserve of twenty-five per cent. of the amount.	Amount required as reserve.	Items of reserve.				Amount of available reserve.	Percentage of available reserve to liabilities.
				Legal Tenders.	Specie.	Compound interest notes and three per cent. temporary loan certificates.	Amount due from approved associations in New York city, available for the redemption of circulating notes.		
Boston.....	46	\$77,593,925	\$19,398,461	\$9,354,456	\$2,261,301	\$6,413,450	\$2,020,119	\$27,052,339	34 8-10
Albany.....	8	14,025,196	3,506,299	683,215	40,380	1,304,840	8,941,747	4,373,182	31 1-10
Philadelphia.....	30	53,896,743	13,399,186	10,118,945	233,714	6,684,900	2,774,787	19,794,846	36 8-10
Pittsburg.....	16	17,197,508	4,299,375	2,224,157	41,521	894,470	1,645,209	4,815,350	27 9-10
Baltimore.....	13	19,867,011	4,981,753	3,011,497	430,186	1,414,680	1,304,196	6,160,551	31 9-10
Washington.....	4	3,940,517	965,189	146,653	61,804	559,540	317,371	1,085,368	27 5-10
New Orleans.....	2	2,103,463	525,866	471,315	102,883	.....	160,533	1,734,531	34 8-10
Louisville.....	7	1,249,750	312,438	257,077	340	83,270	68,415	389,102	31
Cincinnati.....	7	10,610,077	2,652,519	1,165,595	84,664	770,400	809,492	2,830,151	26 6-10
Cleveland.....	5	5,821,847	1,455,462	3,337,980	14,599	373,960	527,801	1,254,270	21 5-10
Chicago.....	14	18,975,436	4,743,659	3,177,557	46,162	846,730	2,417,994	6,488,363	34 2-10
Detroit.....	4	5,131,889	1,282,870	506,208	1,887	198,540	828,890	1,535,325	29 9-10
Milwaukee.....	5	3,144,081	766,080	374,977	10,534	100,750	530,435	1,016,696	32 9-10
St. Louis.....	8	11,992,281	2,998,070	1,364,513	67,412	647,470	1,383,242	2,472,737	26 9-10
Leavenworth.....	2	1,040,340	260,065	1,106,665	9,029	26,160	61,347	2,201,201	19 3-10
Total.....	168	246,110,049	61,527,512	33,495,110	3,398,956	20,207,430	24,101,596	81,203,092	32 9-10
New York.....	57	247,703,974	61,925,983	30,423,822	15,297,976	33,457,190	.....	79,148,968	31 9-10



Table of the state of the lawful money reserve—Continued. STATES, for quarter ending on the first Monday in OCTOBER, 1868.

States and Territories.	Number of banks reporting.	Liabilities to be protected by a reserve of fifteen per cent of the amount.	Amount required as reserve.	Items of reserve.				Amount due from approved associations in the redemption of circulating notes.	Amount of available reserve.	Percentage of available reserve to liabilities.
				Legal Tenders.	Specie.	Compound interest on notes and three per cent.	Liabilities.			
Maine.....	61	\$13,150,366	\$1,972,555	\$1,090,139	\$22,532	\$90,350		\$1,792,123	\$2,986,134	22.7-10
New Hampshire.....	40	6,630,149	1,677,592	686,066	4,443	123,360		1,115,479	1,703,947	25.6-10
Vermont.....	161	5,414,338	1,262,151	671,466	13,487	142,350		827,925	1,776,830	31.1-10
Massachusetts.....	161	5,414,338	8,260,981	4,213,671	188,482	731,350		7,638,472	12,771,975	23.2-10
Rhode Island.....	62	19,840,357	8,860,079	1,112,025	35,462	539,310		2,338,973	4,018,490	20.9-10
Connecticut.....	81	30,330,357	1,544,261	2,162,580	91,917	531,350		2,683,105	6,493,542	21.4-10
New York.....	240	76,332,532	11,724,893	2,662,660	264,228	2,491,020		8,644,501	17,617,508	23.2-10
New Jersey.....	145	24,014,647	3,684,738	1,686,575	68,349	1,314,210		4,381,199	5,915,143	24.5-10
Pennsylvania.....	112	46,778,640	6,904,938	4,069,710	67,395	1,068,123		4,501,592	10,483,827	22.6-10
Delaware.....	11	2,778,110	416,717	551,713	42,577	79,850		338,123	686,269	24.6-10
Maryland.....	19	4,132,839	640,958	551,713	42,577	79,850		572,517	1,046,083	24.6-10
District of Columbia.....	1	1,132,790	861,858	14,392	320	86,500		414,835	23,029	2.0-10
Virginia.....	19	5,935,473	961,392	576,905	83,106	66,370		358,911	1,145,630	19.3-10
West Virginia.....	12	4,676,993	701,434	444,909	43,477	88,370		58,911	628,007	13.4-10
North Carolina.....	3	1,435,259	914,980	916,006	32,776	3,460		171,015	334,029	33.1-10
South Carolina.....	3	1,359,131	592,830	276,345	36,438	3,460		493,975	1,352,114	33.1-10
Georgia.....	8	1,694,673	543,701	701,778	36,901	127,460		5,650	294,161	24.7-10
Alabama.....	2	598,726	63,310	157,533	36,803			98,096	16,189	30.8-10
Mississippi.....	1	40,500	6,075	17,450				38,009	192,947	15.8-10
Texas.....	2	1,952,815	189,425	185,199	217,903			948,185	687,818	29.9-10
Arkansas.....	9	751,688	119,750	85,614	6,497			293,198	971,945	31.1-10
Kentucky.....	19	9,812,531	491,890	371,131	6,482	56,030		2,308,084	6,419,381	39.7-10
Tennessee.....	132	4,559,839	683,976	597,856	30,371	541,760		1,898,873	4,049,085	50.7-10
Ohio.....	192	30,321,143	4,549,671	2,440,905	33,632	193,980		1,719,515	3,982,781	34.6-10
Illinois.....	70	19,496,571	2,994,466	2,478,047	71,156	159,350		3,066,610	1,140,947	53.1-10
Indiana.....	28	15,468,811	2,390,322	1,832,982	104,039	79,830		2,727,408	2,186,896	63.9-10
Michigan.....	36	7,194,989	1,079,945	861,841	19,824	55,510		314,799	681,212	28.5-10
Wisconsin.....	44	4,634,557	740,144	661,841	43,595	35,540		261,932	1,367,668	29.5-10
Iowa.....	34	9,987,718	1,498,158	1,370,525	11,982	10,950		314,799	681,212	28.5-10
Minnesota.....	15	3,816,459	579,469	559,238	11,982	10,950		261,932	1,367,668	29.5-10
Missouri.....	10	2,724,280	403,642	360,515	51,125	17,620		3,260	1,367,668	29.5-10
Kansas.....	3	862,856	84,428	83,864	1,155	6,340		975,573	1,367,668	29.5-10
Nebraska.....	4	2,514,649	377,137	361,769	26,838					

Table of the state of the lawful money reserve—Continued. CITIES, for quarter ending on the first Monday in OCTOBER, 1908.

Table of the state of the lawful money reserve—Continued. CITIES, for quarter ending on the first Monday in OCTOBER, 1898.										
Redemption cities.	Number of banks reporting.	Liabilities to be protected by a reserve of twenty-five per cent. of the amount.	Amount required as reserve.	Items of reserve.				Amount of available reserve.	Percentage of available reserve to liabilities.	
				Legal Tenders.	Specie.	Compound interest notes and three per cent. temporary loan certificates.	Amount due from approved associations in New York city available for the redemption of circulating notes.			
Nevada.....	1	853,307	36,605	16,165	81,593	.....	18,163	80,981	31.9-10	
Oregon.....	1	901,419	39,371	57,761	1,538	.....	10,418	76,777	30.1-10	
Colorado.....	3	1,127,486	169,183	192,094	90,380	.....	108,709	382,083	33.9-10	
Montana.....	1	1,186,894	80,534	33,500	10,819	.....	6,412	38,713	14.7-10	
Idaho.....	1	512,819	22,000	21,408	1,597	.....	5,586	28,535	36.6-10	
Total.....	1,422	414,770,428	62,216,475	39,034,370	1,761,317	7,376,080	47,080,541	95,293,448	23.9-10	
Boston.....	46	\$72,180,413	\$18,039,853	\$7,761,879	\$777,703	\$6,345,010	\$6,992,376	\$21,876,968	30.3-10	
Albany.....	8	13,073,716	3,268,429	1,028,154	16,329	944,490	2,706,129	4,685,102	35.9-10	
Philadelphia.....	30	52,395,865	13,086,991	7,951,090	186,065	7,465,280	1,098,173	16,721,548	31.9-10	
Pittsburg.....	16	15,546,966	3,857,242	2,238,766	103,281	900,570	1,308,227	4,572,544	29.4-10	
Baltimore.....	13	16,423,410	4,602,853	2,241,071	277,973	1,358,410	1,315,709	5,191,163	28.2-10	
Washington.....	4	4,060,082	1,015,021	133,028	18,010	685,730	253,066	1,038,834	26.1-10	
New Orleans.....	2	1,927,201	461,815	898,600	98,599	.....	32,714	748,913	38.9-10	
Cincinnati.....	4	1,370,296	342,359	276,054	2,900	53,870	67,899	402,783	29.4-10	
Cleveland.....	7	10,644,031	2,661,008	1,244,965	5,594	609,260	813,687	2,673,536	25.1-10	
Chicago.....	13	19,089,674	4,172,469	3,420,730	41,322	857,540	2,427,647	6,747,439	35.3-10	
Detroit.....	4	4,637,498	1,074,367	471,720	9,336	292,910	1,036,417	1,711,385	36.7-10	
Minneapolis.....	4	2,686,245	674,366	498,354	9,535	50,000	341,624	900,913	33.4-10	
St. Louis.....	6	11,323,406	2,833,367	1,450,155	56,779	617,250	700,684	2,823,868	24.9-10	
Leavenworth.....	2	1,042,210	260,533	107,273	467	10,660	127,394	245,994	23.6-10	
Total.....	167	234,005,749	58,501,439	29,900,651	1,597,281	20,518,540	19,904,737	71,920,909	30.7-10	
New York.....	56	206,164,901	51,541,225	22,518,254	8,370,846	35,699,470	.....	67,568,570	32.8-10	

Nebraska.....	1	853,307	36,605	16,160	.....	.....	.....	13,103	90,991	31.9-10
Oregon.....	1	961,419	30,371	57,761	1,204	.....	.....	110,414	776,777	30.1-10
Colorado.....	3	1,127,880	160,183	192,004	90,380	.....	.....	168,709	982,063	33.9-10
Montana.....	1	1,196,894	30,534	33,000	10,300	.....	.....	6,012	56,312	41.1-10
Idaho.....	1	31,603	31,603	32,000	1,013	.....	.....	2,430	35,433	16.7-10
Idaho.....	1	82,031	12,305	21,406	1,237	.....	.....	3,586	95,525	30.6-10
Total.....	1,422	414,776,428	62,216,475	30,034,570	1,761,317	7,376,020	47,080,541	95,252,446	32.9-10	

## STATEMENT OF LOANS AND DISCOUNTS MADE BY NATIONAL BANKING ASSOCIATIONS, 1867.

States and Territories.	Number of distinct loans and discounts.	Aggregate amount of loans and discounts.	Average amount of each loan and discount.	Average time of each loan and discount.
Maine .....	37,838	\$50,703,349 37	\$1,340 00	Days
New Hampshire .....	13,329	11,030,942 80	827 00	95
Vermont .....	30,652	19,085,570 80	623 00	95
Massachusetts .....	182,300	392,562,183 16	2,153 00	90
Rhode Island .....	27,058	67,036,311 10	2,477 00	102
Connecticut .....	53,300	105,467,506 31	1,998 00	86
New York .....	545,322	1,668,141,362 30	3,059 00	62
New Jersey .....	111,830	84,086,828 11	752 00	75
Pennsylvania .....	274,162	352,138,245 20	1,284 00	71
Delaware .....	13,439	10,258,133 14	763 00	72
Maryland .....	45,396	59,094,941 02	1,302 00	54
District of Columbia .....	7,814	4,689,302 09	600 00	64
Virginia .....	23,667	18,757,303 36	793 00	66
West Virginia .....	9,363	7,810,086 91	834 00	77
North Carolina .....	4,169	3,967,136 21	951 00	54
Georgia .....	8,174	18,156,271 47	2,221 00	39
Alabama .....	728	1,638,463 50	2,250 00	60
Texas .....	851	1,615,071 89	1,898 00	50
Arkansas .....	1,765	1,795,782 11	1,017 00	49
Kentucky .....	7,114	11,427,829 62	1,606 00	91
Tennessee .....	7,810	14,116,503 32	1,807 00	50
Ohio .....	75,454	147,287,568 46	1,952 00	70
Indiana .....	43,890	48,674,671 07	1,109 00	74
Illinois .....	65,395	105,645,384 90	1,615 00	65
Michigan .....	35,518	33,606,901 10	946 00	65
Wisconsin .....	30,279	22,491,388 40	742 00	62
Minnesota .....	13,810	9,906,349 58	717 00	66
Iowa .....	29,008	21,785,700 45	751 00	74
Missouri .....	14,669	30,660,096 85	2,704 00	72
Kansas .....	1,650	1,471,809 63	892 00	55
Nebraska .....	3,251	2,737,775 35	842 00	70
Oregon .....	252	178,659 31	708 00	72
Colorado Territory .....	1,755	1,715,399 94	977 00	89
Utah Territory .....	220	592,275 80	2,694 00	90
Montana Territory .....	85	240,646 00	2,831 00	60
Idaho Territory .....	65	96,327 19	1,482 00	55
Louisiana .....	3,991	11,322,588 36	2,837 00	60
Total .....	1,755,283	3,351,004,665 08	1,909 00	71

NOTE.—The banks in Mississippi, (2,) South Carolina, (2,) and Nevada, (1,) in all five banks, not having reported, are not included in above.

## STATEMENT SHOWING THE AMOUNT AND RATE OF TAXATION, (UNITED STATES AND STATE,) OF THE NATIONAL BANKING ASSOCIATIONS FOR THE YEAR ENDING DECEMBER 31, 1867.

States and Territories.	Capital.	Amount of taxes paid to United States.	Rate per ct. of United States taxation.	Amount of taxes paid to and assessed by State authorities.	Rate percent of State taxation.	Total amount of taxes paid to the United States and State authorities.	Rate per ct. of United States and State taxation on capital.
Maine.....	\$9,085,000 00	\$180,119 00	.02	\$141,225 64	.015	\$321,344 64	.035
New Hampshire.....	4,735,000 00	88,779 90	.019	93,178 83	.019	181,951 73	.038
Vermont.....	6,510,012 50	122,213 57	.019	144,163 50	.022	266,377 07	.041
Massachusetts.....	79,932,000 00	1,616,824 50	.0202	1,562,128 10	.02	3,178,952 60	.0402
Rhode Island.....	20,364,800 00	324,844 25	.015	195,355 32	.01	520,199 57	.025
Connecticut.....	24,564,220 00	434,440 35	.017	387,146 26	.016	821,586 61	.033
New York.....	116,494,941 00	3,022,662 16	.0261	4,056,708 11	.0348	7,081,369 27	.0609
New Jersey.....	11,353,350 00	253,359 31	.022	223,106 26	.02	476,465 59	.042
Pennsylvania.....	50,277,795 00	1,242,037 40	.0247	278,268 04	.0055	1,520,305 44	.0302
Maryland.....	12,580,262 50	260,261 25	.0206	166,054 11	.0131	426,315 36	.0337
Delaware.....	1,432,165 00	32,630 68	.0228	1,200 61	.0008	33,831 29	.0236
District of Columbia.....	1,350,000 00	15,329 45	.0133	3,285 94	.0028	18,615 39	.0161
Virginia.....	2,500,000 00	48,344 81	.0193	13,925 66	.0055	62,270 47	.0248
West Virginia.....	2,216,400 00	46,966 34	.021	51,457 38	.023	98,423 72	.044
Ohio.....	22,404,700 00	514,681 46	.0229	520,851 20	.0232	1,035,532 66	.0461
Indiana.....	12,867,000 00	276,797 60	.0216	200,372 29	.0155	479,169 89	.0371
Illinois.....	11,620,000 00	321,406 24	.0276	231,917 00	.02	553,323 24	.0476
Michigan.....	5,070,010 00	111,789 56	.022	68,061 41	.0134	179,850 97	.0354
Wisconsin.....	2,935,000 00	76,583 25	.0261	62,011 51	.021	138,594 76	.0471
Iowa.....	3,992,000 00	106,349 34	.0266	88,281 27	.0221	194,630 61	.0487
Minnesota.....	1,660,000 00	39,132 43	.02	29,522 20	.013	68,654 63	.033
Kansas.....	400,000 00	10,229 23	.025	7,801 08	.02	18,030 31	.045
Missouri.....	7,559,300 00	133,141 77	.014	189,247 69	.02	322,389 46	.034
Kentucky.....	2,885,000 00	59,816 01	.021	17,466 77	.006	77,282 78	.027
Tennessee.....	2,100,000 00	52,459 82	.027	27,974 80	.014	80,434 62	.041
Louisiana.....	1,300,000 00	35,894 28	.0276	20,041 58	.0154	55,935 86	.043
Nebraska.....	250,000 00	10,734 67	.0429	7,014 39	.028	17,749 06	.0709
Colorado.....	350,000 00	9,701 72	.0277	1,615 00	.0046	11,316 72	.0323
Georgia.....	1,700,000 00	40,844 75	.025	6,050 46	.004	46,895 21	.029
North Carolina.....	583,300 00	9,048 71	.0155	5,144 31	.0088	14,193 02	.0243
Alabama.....	500,000 00	8,762 52	.0175	3,829 49	.0085	12,592 01	.027
Oregon.....	100,000 00	1,623 86	.024	.....	.....	1,623 86	.024
Texas.....	576,450 00	6,865 36	.0119	2,149 34	.0037	9,014 70	.0156
Arkansas.....	200,000 00	5,745 38	.0287	1,350 99	.0068	7,096 37	.0355
Utah.....	150,000 00	1,827 42	.0125	1,097 00	.0073	2,924 42	.0198
Montana.....	100,000 00	837 31	.0083	569 00	.0056	1,397 31	.0139
Idaho.....	100,000 00	478 65	.0047	1,405 36	.014	1,884 01	.0187
Total.....	422,804,666 00	9,525,607 31	.024	8,813,126 92	.0202	18,338,734 23	.0432

Statement showing the amounts and kinds of United States bonds held by the Treasurer of the United States to secure the redemption of the circulating notes of national banks on the 30th day of September, 1868.

Description of securities.	Amounts.
Registered bonds—Act of June 14, 1858.....	\$805,000
Registered bonds—Act of June 22, 1860.....	59,000
Registered bonds—Act of February 8, 1861.....	3,487,000
Coupon bonds—Act of February 8, 1861.....	1,000
Coupon bonds—Act of March 2, 1861.....	16,000
Registered bonds—Acts of July 17 and August 5, 1861....	58,611,000
Coupon bonds—Acts of July 17 and August 5, 1861.....	9,000
Registered bonds—Act of February 25, 1862.....	65,063,300
Coupon bonds—Acts of February 25, 1862.....	4,200
Registered bonds—Act of March 3, 1863.....	34,142,050
Registered bonds—Act of March 3, 1864, 5 per cent.....	88,596,150
Coupon bonds—Act of March 3, 1864, 5 per cent.....	10,000
Registered bonds—Act of June 30, 1864.....	38,045,000
Registered bonds—Acts of July 1, 1862, and July 2, 1864..	9,263,000

Registered bonds—Act of March 3, 1864, 6 per cent.....	\$3, 503, 500
Registered bonds—Act of March 3, 1865, first series.....	27, 218, 100
Registered bonds—Act of March 3, 1865, second series....	10, 714, 100
Registered bonds—Act of March 3, 1865, third series.....	2, 287, 550
Registered bonds—Act of March 3, 1865, fourth series....	185, 000
Total.....	<u>342, 019, 950</u>

#### REPORTS.

The national currency act requires every association to make a report, exhibiting in detail its resources and liabilities on the first Monday of January, April, July and October, of each year. In addition to this, every association is required on the first Tuesday of each month to make a statement, exhibiting the average amount of loans and discounts, specie and other lawful money, deposits, and circulation; and banks not located in the cities named in section 31 of the act are required also to return the amount due them available for the redemption of their circulation.

The quarterly reports, coming, as they do, upon a certain specified day, known in advance, and for which the amplest preparation may be made, can hardly be expected to present the actual working condition of the banks. They are, of course, careful to exhibit the full amount of reserve required, and otherwise a full compliance with all the important provisions of the law. But it is in the large cities, especially in New York, that this plan proves most objectionable. Gold and stock speculators, knowing that at a certain time the banks will make it a point to have a full supply of lawful money in their vaults, get up combinations for the purpose of producing a scarcity of legal-tender notes, and a stringent money market, so as to depress the market for government, State, railroad, and other securities. National banks, held firmly to the requirements of the law, are seriously embarrassed by such trickery. Their necessities compel them to have the lawful money at any hazard. Besides the damage resulting from an unnecessary and forced depression of public securities, regular commercial transactions are impeded, suspended, or forced to be carried on at ruinous rates, owing to the artificial stringency thus produced. It is becoming more manifest, as one quarter succeeds another, that the evil is becoming more and more intolerable. Honest industry, regular trade, and legitimate business of every kind, which depend upon the banks for their usual facilities, are subjected to great inconvenience, hardship, and loss, through the abuses thus practiced.

This state of things calls for a prompt and efficient remedy. This may be found in an amendment to section 34 of the act, authorizing the Comptroller of the Currency to call upon the banks for five detailed statements or reports during each year, fixing upon some day that is past for the date of the report. In this way the condition of the banks may be ascertained at irregular intervals, without previous preparation on their part; and the precise period when the reports will be called for being unknown to the public, outside operators will be prevented from conspiring against the banks and the honest trade of the country.

This subject is commended to the early attention of Congress.

#### BANKS IN VOLUNTARY LIQUIDATION.

Section 42 of the currency act provides that any association may go into liquidation and be closed by a vote of shareholders owning two-

thirds of its stock; that due notice of such action shall be published, &c.; and at any time after the expiration of one year from the publication of such notice, the said association may pay over to the Treasurer of the United States the amount of its outstanding notes in lawful money of the United States, and take up the bonds which it has on deposit with the Treasurer as security for such circulating notes—leaving it optional with the bank or its representatives to take up the bonds, or not.

Under this provision a bank may go into liquidation, pay off its depositors and other creditors, do no business, have no existence as a bank of discount and deposit, and yet reap all the benefits of a circulation guaranteed by the government. In some cases the ownership has been concentrated in the hands of two or three individuals, who continue to do business as private bankers, avoid taxation, evade the requirements of the currency act, and still retain the most profitable feature of a national bank.

To correct abuse of this kind, it is suggested that national banking associations which go into voluntary liquidation be required to provide for their outstanding circulation in lawful money, and take up their bonds within three or six months; in default of which, the Comptroller shall have power to sell their bonds at public auction in New York city, and, after paying to the Treasurer the amount of the outstanding circulation of the bank in lawful money, to pay over any excess realized from the sale of the bonds to the association or its legal representatives.

Banks that are winding up for the purpose of consolidating with other banks, or for the purpose of reorganizing at some other and more desirable points, should be excepted from the foregoing requirements.

#### A CENTRAL REDEEMING AGENCY.

The opinion was expressed in the last annual report from this office that it was important that a system of redemptions for national bank notes should be established as early as practicable, by means of which they should be made convertible into the lawful money of the country, whether it be paper or gold, at the principal centre of trade. Without repeating the argument then made, the conviction is again expressed that only by rigid, unfailing redemptions at a central point, can the bank currency of the country be kept at a uniform par value.

A prevalent objection to this doctrine is, that it would render the country banks tributary to New York. While there is strong reason to believe this objection would prove to be unfounded, yet it may be entirely removed by authorizing the national banks of the country to take the whole matter into their own hands. If Congress should provide by law for the organization of a national bank in New York city, without circulation, in which every national bank should be required to become a stockholder in proportion to its surplus fund, a bank with a capital of from ten to fifteen or twenty millions could be established, which would become the redeeming agency of the whole country, and the clearing-house of all national bank notes in circulation. It would be owned, controlled, and managed by the banks themselves for their benefit, and in their interest. It should have one department devoted exclusively to redemptions and exchanges of currency, and another department devoted to a general banking business. The latter department could be made to pay all the expense of the redemptions and exchanges, and yield a revenue to the stockholders in addition, which would be so much interest on their surplus funds thus invested. Such an institution would prove of incalculable benefit to the banking, commercial, and industrial interests of the country. It would

place the bank circulation of the country at once upon the soundest footing, and demonstrate practically the fact that the banks stand ready to make their issues not only redeemable, but actually convertible at all times in the great markets of the Union.

Moreover, such an agency, by becoming a place of deposit for that portion of the reserves kept in New York, would remedy the evils adverted to in my last report, growing out of the payment of interest on the balances of the country banks, and their consequent use by the New York city banks. The reserves, instead of being loaned on call to speculators and brokers, as is largely done at present, would be held exactly where they would be needed, and would be applied to just the purpose for which they were intended. They would be actual reserves, and at all times available as such; thus adding to the safety and the credit of the currency of the country, and carrying into practical operation the spirit and intent of the law on this subject.

This suggestion is earnestly commended to the consideration of Congress, as tending to reconcile the interests of all sections on the question of redemptions.

#### THE PERIODICAL STRINGENCY IN NEW YORK CITY.

A careful study of the bank statements of New York taken separately, and the application of the facts so obtained to the aggregate statement or abstract of the whole, affords valuable and instructive information.

The abstract shows the total of loans to be \$163,634,000.

An examination of the statements in detail shows the character of the loan to be substantially as follows:

Commercial or business paper .....	\$90, 000, 000
Demand loans .....	68, 500, 000
Accommodation loans .....	3, 500, 000
Suspended loans .....	1, 500, 000
<b>Total .....</b>	<b>163, 500, 000</b>

Nine-sixteenths, or rather more than half the loan, is legitimate business paper; the balance is upon call, or for accommodation. The amount loaned on call for commercial purposes is not stated; but reliable information leads to the belief that it is very small. The customs and necessities of trade are of such a character as to preclude loans of this kind. The merchant, with his capital invested in trade, must know when his liabilities are to mature, in order that he may be prepared to meet them. It would be unsafe for him to use money in his business which he is liable to be called on to pay at any moment. Consequently, merchants and others in business where the profits are regular and legitimate, yielding a fair return to skill and industry, cannot afford to borrow money on call. Dealers in money, stocks, and gold, constitute almost the only class of business men whose transactions are of such a nature as to make call loans desirable or profitable; and it is scarcely possible to avoid the inference that nearly one-half of the available resources of the national banks in the city of New York are used in the operations of the stock and gold exchange; that they are loaned upon the security of stocks which are bought and sold largely on speculation, and which are manipulated by cliques and combinations, according as the bulls or bears are, for the moment, in the ascendancy.

In addition to this direct loan of \$70,000,000, they furnish facilities by

means of certified checks to the same class of operators to an amount ranging from \$110,000,000 to \$120,000,000 daily, (on the 5th of October the amount was \$112,800,000,) and these checks are made to swell the amount of individual deposits. They are credited to depositors as money, and are circulated and treated as money by the banks and by their customers; yet, when ascertaining the amount of deposits upon which they must hold a reserve, or upon which they must pay taxes, the banks invariably deduct all such checks on hand. For instance, on the 1st Monday of October they reported:

Individual deposits.....	\$224, 170, 000
But deducting checks on hand.....	112, 800, 000
They had actual deposits of.....	<u>111, 370, 000</u>

Taking the call loans and the certified checks together, the somewhat startling fact is developed, that the New York national banks furnish \$70,000,000 of capital and \$112,000,000 of credit, for speculation.

The use of certified checks is a direct inflation to that extent; which stimulates the stock market, and keeps the price of a large class of miscellaneous securities much above their actual value, so that the market is feverish and fluctuating, and a slight stringency reduces the prices. Taking advantage of an active demand for money to move the crops, west and south, shrewd operators form their combinations to depress the market by "locking up" money—withdrawing all they can control or borrow from the common fund; money becomes scarce, the rate of interest advances, and stocks decline. The legitimate demand for money continues; and, fearful of trenching on their reserve, the banks are straitened for means. They dare not call in their demand loans, for that would compel their customers to sell securities on a falling market, which would make matters worse. Habitually lending their means to the utmost limit of prudence, and their credit much beyond that limit, to brokers and speculators, they are powerless to afford relief. Their customers, by the force of circumstances, become their masters. The banks cannot hold back or withdraw from the dilemma in which their mode of doing business has placed them. They must carry the load to save their margins. A panic, which should greatly reduce the price of securities, would occasion serious if not fatal results to the banks most extensively engaged in such operations, and would produce a feeling of insecurity which would be very dangerous to the entire banking interest of the country.

The fact that a banking interest with capital and surplus of \$100,000,000 can be, and has been repeatedly, placed at the mercy of a few shrewd, though bold and unscrupulous men, is evidence of some inherent defect in its management, and the foregoing statement may serve in some degree to show where the error lies:

1st. In demand or call loans to brokers and speculators, on collateral security, by which nearly one-half the active resources of the banks are used directly to foster and promote speculative operations.

2d. Certified checks or loans of credit to the same class of men, whereby stocks are inflated and immense operations are carried on daily upon fictitious capital.

3d. The payment of interest on bank balances; which, being payable on demand, must be loaned on call in order to avoid loss.

The necessity for making call loans is, in part, owing to the fact that a large fund, belonging to country banks, is held by the New York city



banks, subject to the payment of interest. This fund is liable to be demanded at any time. But, bearing interest, it cannot be suffered to lie unemployed, and so *must* be loaned on call. It may be merely a coincidence; but on the first Monday of October, the bank deposits held by the New York city banks were \$68,529,417, and the call loans reported were \$68,500,000. These loans, as before stated, are made to brokers, stock and gold operators, on collateral security, and constitute a large portion of the capital used in speculation. Thus, by a vicious practice, the reserve fund of the country is handed over to the tender mercies of Wall street and its purlieus.

Not content with the \$70,000,000 so absorbed, a fictitious capital of \$120,000,000 is created by means of certified checks, which, by an ingenious arrangement, after being traded on the street, are finally traded back to the banks that issue them, without materially increasing or diminishing the cash deposits. Many of the largest and best managed national banks in New York deprecate the practice herein set forth, and look with anxiety and alarm toward the final issue; but they are all involved in the danger. The failure of one or more institutions, through reckless management, would endanger the whole. If all bankers were wise and prudent, no law would be required to restrain them; but they are in the position of trustees—trustees for their stockholders, trustees for their depositors, and trustees for the public. If they habitually engage in practices dangerous to stockholders, depositors and the public, the law may be invoked to provide a remedy. It is not becoming that institutions organized under an act of Congress for the public good, should so far pervert their corporate powers and privileges as to work detriment to the public interests. If they regard legislative interference as arbitrary and tyrannical, they may have the option of conforming to the requirements of law, or of withdrawing from a system to which they add no strength.

A return to specie payments would be the best remedy for speculation; as every departure from specie value is the signal and incentive for its rise and reign. As a present corrective, however, it is recommended that national banks be prohibited by law from paying interest on bank balances, and also from certifying checks to be good which are not drawn against actually existing cash deposits standing to the credit of the drawer when the checks are made and presented.

#### PANICS.

Notwithstanding the fact, however, that the troubles to which the banking interest is liable are caused primarily by the disregard of sound principles on the part of the banks themselves, it is nevertheless true that they do recur from time to time, and that they are usually the cause of wide-spread disaster—disaster reaching far beyond the immediate circle in which the trouble originated, and extending into every branch of trade, and into every section of the country.

When money is abundant, the temptation is very great to find employment for as much of it as possible; and though the danger of too great extension is palpable, and has been demonstrated by experience, yet the majority of bankers are prone to go on, carrying full sail, until they find themselves in the breakers, repeating the same mistakes and suffering the same retributions which they themselves, or their predecessors, have before made and suffered. The facts must be taken as they are found to exist. Panics come; and while it would be wise to learn lessons of wisdom from experience, so as to avoid their recurrence, the fact that we

are, and will probably continue to be, liable to panics as long as men make mistakes, or act in reckless disregard of established principles, should be duly considered. Recognizing this fact, it may not be without profit to ascertain the nature of the trouble that prevails in a time of financial pressure.

If banks habitually lend all their available means when times are easy, or when there is no extraneous demand for money, it is evident that when an extra demand arises, it can be met only by withdrawing or calling in loans previously made. For instance, during the summer months there is but little demand for money throughout the country generally, beyond the ordinary wants of regular trade, and a large surplus is accumulated in the large cities, principally in New York. The banks in New York, with their coffers full to overflowing, seek employment for their money, and loan freely as far as they can find borrowers, and at low rates. Their funds are thus absorbed, and to a considerable extent form the basis upon which a large amount of business is transacted. Abundance of money at low rates stimulates and builds up a certain kind of business, which comes to depend upon the banks for its activity and support. Meantime the grain crops of the West, and the cotton crops of the South, are gathered, and are made ready for shipment to market. Both are prime necessities to the country at large. They must go forward, and money is required to buy them and to move them. The demand is paramount and must be answered; but it can be met only by withdrawing money that has been absorbed and become the very life blood of a business built up and supported by its use.

The banks contract their loans, and murmurs are heard of stringency. The crops require all the money in the country to pay for them; but Wall street demands its share, insisting, and not without reason, that the banks encouraged its speculative operations by tendering means in abundance, and now to withdraw the accustomed support will be ruinous to its interests. The banks, interested so largely in the operations of their customers, cannot afford to call in their loans, or to cut off supplies; their own safety is at stake, and they must carry their customers through, or suffer with them the consequences of a dangerous convulsion, possibly of a fatal collapse.

This is substantially the history of a panic under the present order of things. Possibly it might be prevented by a proper conservatism exercised in season; but prudence is not the most distinguishing trait of the times. The important question, therefore, is how to relieve the public? There is not money enough in the country to meet all the demands at once. A suspicion that a financial institution is unable to respond to all demands, is almost fatal to its stability; and when confidence is unsettled, judgment loses its sway, and unreasoning panic follows.

#### THE REMEDY.

If the treasury of the United States could hold in reserve a certain amount of legal tender notes in excess of the amount of money in regular circulation, to be advanced to banking institutions at a specified rate of interest upon the deposit of United States bonds as collateral security, a source of relief would be established which would effectually prevent a monetary pressure from being carried to any ruinous extent.

This proposition is not anomalous or without precedent. In time of severe pressure, the Bank of England has been authorized by the Chancellor of the Exchequer to issue its notes in excess of the limitations prescribed in its charter. This was done in violation, or without authority,

of law, upon the pledge by the government of an act of indemnity. In our government no power to make such pledges exists; and, therefore, any extraordinary provision of the character suggested must be authorized by law.

The measure is one of relief and protection to the interests of the public at large, and therefore justifiable. If the consequences of overtrading, speculation, and otherwise reckless conduct could be confined to the parties or institutions so overtrading or speculating, they might well be left to their own resources; but immense interests are involved which are in no way responsible for the trouble. A financial panic generally extends to commercial circles, and in several instances has damaged the trade and industry of the country to such an extent that its effects have been felt for years. Any measure that would mitigate or prevent such calamities would be a measure of national importance and a proper subject for congressional legislation.

#### SPECIE PAYMENTS.

The subject of specie payments naturally comes up whenever the currency question is discussed, and much ingenuity has been exercised in devising plans for an early resumption.

The principal obstacle to specie payments may be found in the statement of the public debt of the United States for the 1st of October, 1868, under the head of "Debt bearing no interest," as follows:

United States notes .....	\$356, 021, 073 00
Fractional currency .....	32, 933, 614 17

Making together.....	388, 954, 687 17
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of government notes circulating as money, and designed to take the place of gold and silver by being made "a legal tender for all debts, public and private, except duties on imports" and interest on the bonded debt. As long as the people prefer an inferior currency—inferior because irredeemable and inconvertible except at a heavy discount—they will have it to the entire exclusion of the precious metals. Whenever the people conclude that it is more economical to conduct the business of the country on a specie basis, they can ordain specie payments by making provision through their representatives in Congress for the payment or withdrawal of the present depreciated paper currency issued and kept in circulation by the government. And whenever the people wish to restore the credit of the nation, they can do it through their representatives in Congress, by removing the only embarrassment that stands in the way—by directing that provision shall be made for the payment of a floating indebtedness amounting to \$388,000,000, consisting of promises to pay that are never paid—and so establish the fact that the United States is a solvent debtor, able and willing to pay every debt as it becomes due. Specie payments and the restoration of public credit are within the reach, and depend upon the will, of the people of the United States.

#### FREE BANKING.

Whenever Congress shall inaugurate measures looking to the appreciation of United States notes to a gold standard, the effect of such measures will probably be to diminish the volume of such notes in circulation. To what extent the reduction would have to be carried in order to place them permanently on a specie basis, would at present be mere matter of

speculation. Doubtless a large amount might be carried, with profit to the government and with benefit to the public.

As soon as the effect of such measures becomes apparent, by the gradual approach of legal tender notes to a par with gold, the restrictions imposed upon the issue of circulating notes by national banks may be safely removed, provided the establishment of a central redeeming agency in the city of New York, at which all national bank notes are redeemable at par, shall be required by law. Any inconvenience resulting from a reduction of legal tenders may thus be remedied, and the remedy will be in the hands of the only competent judge of the necessities of the case—the business public of the United States.

Respectfully submitted:

H. R. HULBURD,  
*Comptroller of the Currency.*

HON. HUGH McCULLOCH,  
*Secretary of the Treasury.*

*List of clerks, messengers, &c., employed in the office of the Comptroller of the Currency.*

Names.	Class.	Salary per year.
Hiland R. Hulburd .....	Comptroller .....	\$5,000
John Jay Knox .....	Deputy Comptroller.	2,500
Linus M. Price .....	Fourth class .....	1,800
J. Franklin Bates .....	do .....	1,800
Edward Wolcott .....	do .....	1,800
George C. Williams .....	do .....	1,800
John D. Patten, jr. ....	do .....	1,800
L. P. Hulburd .....	do .....	1,900
George W. Martin .....	do .....	1,800
John W. Magruder .....	do .....	1,800
John W. Griffin .....	do .....	1,800
John Burroughs .....	Third class .....	1,600
David Lewis .....	do .....	1,600
Henry H. Smith .....	do .....	1,600
Charles H. Norton .....	do .....	1,600
Garden Perkins .....	do .....	1,600
Edward Myers .....	do .....	1,600
Charles D. F. Kasson .....	do .....	1,600
Edward S. Peck .....	do .....	1,600
Derrick F. Hamlink .....	do .....	1,600
George Wood .....	do .....	1,600
Aaron Johns .....	do .....	1,600
Fernando C. Cate .....	do .....	1,600
Edwin C. Denig .....	do .....	1,600
John Joy Edson .....	Second class .....	1,400
Charles H. Cherry .....	do .....	1,400
Henry W. Berthrong .....	do .....	1,400
William A. Page .....	do .....	1,400
Charles A. Jewett .....	do .....	1,400
Charles Scott .....	do .....	1,400
William Cruikshank .....	do .....	1,400
J. C. Langworthy .....	do .....	1,400
J. A. Kayser .....	First class .....	1,200
Horatio Nater .....	do .....	1,200
J. M. Hughes, jr .....	do .....	1,200

*List of clerks, messengers, &c.—Continued.*

Name.	Class.	Salary per year.
William H. Barton .....	First class .....	\$1,200
A. C. Lansing, jr .....	do .....	1,200
J. A. Corwin .....	do .....	1,200
George Sage .....	do .....	1,200
Philo Burr .....	Night watchman .....	900
Ozro N. Hubbard .....	Assistant messenger .....	840
Michael C. Weaver .....	do .....	840
John H. Kaufman .....	do .....	840
William E. Hughes .....	do .....	840
James B. Tirney .....	do .....	840
Edmund E. Schreiner .....	Laborer .....	720
Henry Sanders .....	do .....	720
Mrs. Sarah F. Fitzgerald .....	Copyist .....	900
Mrs. Etha E. Poole .....	do .....	900
Mrs. Mary G. Smith .....	do .....	900
Mrs. M. H. Sherwin .....	do .....	900
Mrs. H. A. Peters .....	do .....	900
Mrs. E. C. Woodbridge .....	do .....	900
Mrs. M. C. Ringgold .....	do .....	900
Miss Kate E. Anderson .....	do .....	900
Miss Celia N. French .....	do .....	900
Miss Eliza R. Hyde .....	do .....	900
Miss A. C. Ingersoll .....	do .....	900
Miss L. W. Knowlton .....	do .....	900
Miss Annie W. Story .....	do .....	900
Miss Julia M. Baldwin .....	do .....	900
Miss Virginia Miller .....	do .....	900
Miss M. L. Simpson .....	do .....	900
Mrs. Louise A. Hodges .....	Counter .....	900
Mrs. Mary M. Blossom .....	do .....	900
Mrs. Sophie C. Harrison .....	do .....	900
Miss Elizabeth C. Berthrong .....	do .....	900
Miss Agnes C. Bielaski .....	do .....	000
Miss A. M. Donaldson .....	do .....	900
Miss M. M. Redwood .....	do .....	900
Miss M. M. Stockton .....	do .....	900
Miss Minta Watkins .....	do .....	900
Miss C. Hinds .....	do .....	900
Miss A. A. McKenney .....	do .....	900

*Expenditures of the office of the Comptroller of the Currency for the fiscal year ending June 30, 1868.*

Special dies, paper, printing, &c .....	\$33,241 46
Salaries .....	89,335 20
Contingent .....	6,668 03
Total .....	<u>129,244 69</u>

## REPORT OF THE FIRST COMPTROLLER.

TREASURY DEPARTMENT,  
*Comptroller's Office, November 5, 1868.*

SIR: The business operations of this office during the fiscal year ending June 30, 1868, may be summed up as follows:

Warrants of the Secretary of the Treasury have been countersigned, entered in blotters, and posted, to wit:

Public debt warrants .....	560
Quarterly salary warrants.....	1, 155
Treasury proper warrants .....	1, 500
Treasury (Interior) warrants.....	2, 457
Treasury, customs warrants .....	3, 325
Treasury, internal revenue warrants.....	11, 116
War, pay warrants .....	4, 168
War, repay warrants .....	638
Navy, pay warrants .....	1, 502
Navy, repay warrants .....	305
Interior, pay warrants .....	2, 363
Interior, repay warrants .....	145
Diplomatic warrants.....	2, 017
War, civil warrants .....	61
Treasury appropriation warrants.....	26
Customs appropriation warrants.....	11
Interior appropriation warrants.....	42
War and Navy appropriation warrants .....	14
Land covering warrants .....	414
Customs covering warrants .....	1, 560
Internal revenue appropriation warrants .....	3, 400
Miscellaneous warrants .....	3, 636
<b>Aggregate number of warrants .....</b>	<b>40, 415</b>

The accounts described as follows, which are reported to this office by the First and Fifth Auditors, and by the Commissioner of the General Land Office, have been duly entered, revised, and the balances found thereon certified to the Register of the Treasury, viz:

<i>Judiciary.</i> —Embracing accounts of the United States marshals for their fees, and the expenses of the United States courts in their respective districts; of the United States district attorneys; and of the clerks and the commissioners of United States courts.....	1, 363
<i>Public debt.</i> —Embracing accounts for the redemption of United States stock and notes; interest on the public debt; United States Treasurer's accounts; United States assistant treasurer's accounts; and matters pertinent thereto.....	1, 163
<i>Mint and its branches.</i> —Embracing accounts of gold, silver and cent bullion; of salaries of the officers; of ordinary expenses, &c..	71
<i>Public printing.</i> —Embracing the accounts for the public printing, for binding, and for paper.....	101
<i>Territorial printing.</i> —Embracing accounts for the paper, printing, and binding of the territorial legislatures.....	57

<i>Congressional.</i> —Embracing the accounts for the contingent expenses of the Senate and the House of Representatives.....	55
<i>Land.</i> —Embracing accounts of registers and receivers of land offices; surveyors general and their deputies; and of land erroneously sold .....	1868
<i>Inspectors of steamboats.</i> —Embracing accounts for their salaries and incidental expenses.....	475
<i>Diplomatic and consular.</i> —Embracing accounts arising from our intercourse with foreign nations; expenses of consuls for sick and disabled seamen; and of our commercial agents in foreign countries.....	1, 573
<i>Collectors of internal revenue.</i> —Embracing their accounts for the collection of the internal tax and the necessary disbursements which are connected therewith.....	2, 678
<i>Commissioner of internal revenue.</i> —Accounts for the refunding of imposts illegally collected, &c.....	91
<i>Agents and inspectors of internal revenue.</i> —Accounts for expenses and disbursements .....	4, 286
<i>Assessors of the internal revenue.</i> —Accounts for their commissions and expenses in levying the internal tax.....	1, 050
<i>Drawbacks.</i> —Accounts arising from drawbacks connected with internal revenue .....	3, 167
<i>Miscellaneous.</i> —Embracing accounts of disbursing agents for the contingent expenses of the executive departments and public offices at Washington; the salaries of judges and officers of United States courts; of informers' shares under the internal revenue laws, &c., &c.....	2, 573
Letters written on official business.....	9, 816
Receipts of collectors of internal revenue examined, entered, and filed .....	3, 635
The following requisitions have been duly examined and reported on, viz:	
Diplomatic and consular.....	544
United States marshals .....	201
Collectors internal revenue.....	2, 938

During the past year the work of this office has increased beyond any demand heretofore made upon its resources, and it is believed that this increase will continue. It is only by the most assiduous and constant attention on the part of the clerks and other persons connected with the office that the daily work can be kept up, and no arrears detrimental to the public service suffered to exist; and I take pleasure in commending their general efficiency.

I beg leave to repeat the recommendations and suggestions contained in my last annual report. The experience of the past year has confirmed and strengthened my convictions as then expressed.

Respectfully submitted:

R. W. TAYLER, *Comptroller.*

Hon. HUGH McCULLOCH,  
*Secretary of the Treasury.*

## REPORT OF THE SECOND COMPTROLLER.

TREASURY DEPARTMENT,  
SECOND COMPTROLLER'S OFFICE,  
*Washington, October 8, 1868.*

SIR: I have the honor to submit herewith a statement of the operations of this bureau for the fiscal year that ended with the 30th of June, 1868.

The aggregate number of disbursing officers' accounts received from the Second, Third, and Fourth Auditors during that time, and also the number revised in this office are as follows:

	Received.	Revised.	Amount involved.
From the Second Auditor .....	2,718	3,225	\$216,236,574
From the Third Auditor .....	7,098	6,626	979,324,609
From the Fourth Auditor .....	430	403	78,106,424
Totals .....	10,246	10,254	1,273,667,607

These are made up of the following classes:

## FROM THE SECOND AUDITOR.

	Received.	Revised.	Amount involved.
Collecting, organizing, and drilling accounts...	158	174	\$11,076,833
Paymasters' accounts .....	1,123	1,540	178,502,707
Recruiting accounts .....	303	391	1,850,803
Ordnance accounts .....	129	124	8,746,986
Indian accounts .....	519	508	6,854,644
Medical accounts .....	339	341	6,264,788
Military asylum accounts .....	28	28	29,160
Contingent of the army .....	119	119	2,910,653
Totals .....	2,718	3,225	216,236,574

## FROM THE THIRD AUDITOR.

	Received.	Revised.	Amount involved.
Quartermasters' accounts .....	3,390	3,509	\$944,293,703
Subsistence, army, accounts .....	2,268	1,721	12,866,880
Pension, army, accounts .....	1,207	1,189	5,426,761
Engineering accounts .....	92	85	13,434,140
Bureau of Freedmen's accounts .....	141	122	3,305,125
Totals .....	7,098	6,626	979,324,609

## FROM THE FOURTH AUDITOR.

	Received.	Revised.	Amount involved.
Marine corps accounts .....	24	24	\$1,703,231
Navy paymasters' accounts .....	237	242	19,066,573
Navy yard paymasters' accounts .....	18	17	3,457,150
Navy agents' accounts .....	51	54	53,518,334
Navy pension agents' accounts .....	70	66	61,136
Totals .....	430	403	78,106,424



. The claims revised in this office during the year are as follows:

	Received.	Revised.	Amount involved.
Soldiers' pay and bounty claims.....	160,874	158,504	\$18,433,562
Sailors' prize claims.....	7,134	6,589	548,557
Sailors' pay claims.....	2,390	2,279	221,302
Contract surgeons' claims.....	193	193	31,455
Lost property claims.....	806	789	77,257
Oregon and Washington war claims.....	71	71	12,485
State claims.....	26	33	8,568,080
Totals.....	171,493	170,458	27,892,698

For the purpose of comparing the work of the year in question with that of the preceding year the work of both is collated:

Official accounts from Second Auditor, 1867.....	2,944
Official accounts from Second Auditor, 1868.....	3,225
Excess in 1868.....	281
Official accounts from Third Auditor, 1867.....	9,460
Official accounts from Third Auditor, 1868.....	6,626.
Excess in 1867.....	2,834
Official accounts from Fourth Auditor, 1867.....	531
Official accounts from Fourth Auditor, 1868.....	403
Excess in 1867.....	128
The number of claims revised in 1867 was.....	82,483
The number of claims revised in 1868 was.....	170,458
Excess in 1868.....	89,975

The respective amounts involved in the settlements of the two years were:

In 1867.....	\$1,384,169,835
In 1868.....	1,301,560,307
Excess in 1867.....	82,609,528

The number of requisitions made upon the Secretary of the Treasury by the Secretaries of the War, Navy, and Interior Departments, and countersigned in this office during the fiscal year that ended June 30, 1868, were 9,636, distributed as follows:

	War.	Navy.	Interior.
Accountable.....	1,177	1,170	690
Refunding.....	573	666	139
Settlement.....	2,591	95	1,560
Transfer.....	397	475	103
Totals.....	4,738	2,406	2,492

During the year there were filed in the office 2,121 contracts, 92 bonds, and 13 charter parties; and there were recorded 33,412 pensioners, 9,636 requisitions, 12,481 settlements. In the work of revising the foregoing accounts 1,850,406 vouchers were examined. The mere enumeration and collation of accounts, however, can give but little idea of the actual amount of work done, though it probably gives the best the case admits of. A single voucher often requires more time and thought than fifty others, and one account may contain as many vouchers as one hundred others. Class cases are being continually submitted for decision, small in them-

selves, but, as precedents, involving large amounts; and these require much and careful investigation, as well of the common law and their bearing upon the treasury and the public welfare, as of the acts of Congress and the departmental precedents and regulations. As the period of the war recedes, the claims arising out of it become more intricate, and the evidence in support of them more difficult to obtain. They are still very numerous, and much time, labor, and money will yet be required for the settlement even of those over which the laws have given the executive department jurisdiction.

Respectfully submitted:

Hon. HUGH McCULLOCH,  
*Secretary of the Treasury.*

J. M. BRODHEAD,  
*Comptroller.*



## REPORT OF THE COMMISSIONER OF CUSTOMS.

TREASURY DEPARTMENT,  
OFFICE OF COMMISSIONER OF CUSTOMS,  
October 28, 1868.

SIR: In compliance with the law and the regulations of the department, I have the honor to present to you my annual report of the operations of this bureau, and such remarks and suggestions as I deem proper on the occasion.

The following is a statement of the ordinary business performed in the office of Commissioner of Customs from June 30, 1867, to July 1, 1868:

*Statement of customs accounts received and disposed of during the year ending June 30, 1868.*

Period.	Accounts received.	Accounts adjusted.	Accounts returned to the Auditor.	Letters recorded.	Letters received.	Letters written.	Returns received and examined.	Requisitions.	Amount of requisitions.
July, 1867.....	417	488	3	1,443	376	1,332	334	205	\$1,548,014 06
August, '67.....	291	284	3	1,310	219	692	209	165	911,703 57
September, 1867.....	351	296	8	880	249	775	214	298	1,096,292 59
October, 1867.....	408	476	5	863	246	1,006	218	184	849,171 54
November, 1867.....	402	383	8	1,117	422	980	229	235	1,223,521 40
December, 1867.....	328	332	3	918	327	747	335	249	1,251,590 75
January, 1868.....	381	384	3	880	325	1,140	318	291	1,169,337 54
February, 1868.....	473	445	10	953	366	759	417	156	668,545 96
March, 1868.....	401	441	4	991	907	1,047	391	258	1,159,307 62
April, 1868.....	469	479	3	1,176	901	894	419	179	953,416 32
May, 1868.....	442	414	6	1,215	901	809	394	136	1,067,465 63
June, 1868.....	523	504	8	1,016	909	957	417	244	1,425,403 67
Totals.....	4,686	4,936	65	12,792	6,048	11,068	3,915	2,531	13,336,792 65
On hand July 1, 1867..	284								
Total.....	5,170								

### DUTIES REFUNDED.

The amount of duties refunded during the fiscal year ending June 30, 1868, was \$154,854 67.

**CAPTURED AND ABANDONED PROPERTY AND INTERNAL AND COASTWISE COMMERCIAL INTERCOURSE ACCOUNTS.**

In the division of captured and abandoned property and internal and coastwise commercial intercourse, the number of accounts received and adjusted was as follows: Accounts received, 92; accounts adjusted, 95; amount, \$2,861,648 55; accounts returned to Auditor, 5; letters received, 238; letters written, 225; letters recorded, 818; requisitions, 156; amount of requisitions, \$311,776 99.

In addition to the ordinary current work of the division during the six months ending on the 30th of June last there was performed the following: Reports written, 35; papers copied, 197; papers transmitted, 420; papers filed, 5,673. These accounts are many of them very complicated, and owing to the fact of the transfer of a large amount of property and money from one agent of the department to another, and the peculiar relation of the military commanders in many districts to the treasury agents, it is often necessary in the examination of one account to partially examine several others. The very imperfect condition in which many of these accounts reach the office, arising doubtless in a great measure from the unfavorable exigency in which the agents were often placed and the length of time which has elapsed since the service was rendered, adds very much to the perplexity and labor.

In several cases agents have failed to render any account, or have done so in such an imperfect manner that it has hitherto been impossible for the Auditor to state an account. In some instances this has occurred where it is believed considerable amounts are involved.

**WAREHOUSE ACCOUNTS.**

By your direction a division was organized in this bureau in the month of September, 1867, for the purpose of adjusting and keeping accounts with collectors of all merchandise warehoused and withdrawn for consumption, transportation, or exportation, and of the bonds taken in pursuance of law and the regulations.

Previous to that time many collectors had failed to render any account of their warehouse transactions, while others rendered their accounts so imperfectly as to render them of little or no value. To insure a strict accountability on the part of collectors, as well as to trace merchandise from the time of importation to the final payment of the duties or its exportation without the limits of the United States, and the taking and cancelling of bonds, a circular was issued with your approval prescribing to collectors a uniform mode of rendering their accounts monthly. Blank forms were printed and distributed to collectors and surveyors.

Great difficulty has been encountered in obtaining the proper accounts from collectors, owing to the defective manner in which their books were kept and the want of knowledge and skill in the art of bookkeeping.

Books have been opened in this office dating from the 1st of July, 1867, in which collectors and surveyors are charged with the duty on all merchandise entered for warehousing or rewarehousing, and credited on all merchandise withdrawn for consumption, transportation, or exportation; and charged with all bonds taken for transportation or exportation, and credited when the bonds are legally cancelled or delivered to the district attorney for prosecution. No warehouse accounts were received from the First Auditor for adjustment until the first of February last, since which time there have been adjusted in this office, up to the end of the fiscal year, four hundred (400) accounts. Five hundred and thirty (530) letters have been received and two hundred and twenty-six (226) letters written in relation to those accounts. Pains

has been taken by visiting various custom-houses to instruct collectors as well as to cause proper books and registers to be kept; and although it was difficult, in some instances, for collectors and their clerks to comprehend the system of keeping the accounts, that task has been fully accomplished, and the system is working in a most satisfactory manner. By this system every bale of goods bonded for transportation or exportation is kept, as it were, under the eye of this office until it is finally disposed of and the duties thereon paid, if delivered for consumption, or the merchandise is landed abroad.

As a general rule accounts are well kept and promptly rendered by collectors of customs; and this is owing in no small degree to the fact that a large portion of the collectors of customs, their deputies and clerks, in what may be termed the loyal States, have acquired experience and a knowledge of their duties by having been in their performance during a longer period than has, for some forty years past, been permitted by the mutation of parties and the demoralizing rule of "rotation in office" even among those of the same political affiliation. In some few collection districts petty and disgraceful personal and political squabbles—a desire on the part of an aspiring politician to attain or retain a high position by the aid of government patronage dispensed by him through the hands of a pliant friend—have caused changes in custom-house officers which in scarcely any instance have improved the condition of the office, but in most cases proved injurious to the interests of the government, and, if I may use the expression, have *demoralized* the accounts as well as the force employed in and about the custom-house. Still, as a general rule, it is the opinion of those who have long been familiar with customs affairs, as well as my own—and I take great pleasure in expressing it—that there has been no time within the past thirty or forty years when the duties devolving on collectors, naval officers, surveyors, deputy collectors, &c., &c., have been more faithfully and efficiently performed than they now are.

This tribute from me is justly due to that highly meritorious class of public servants through whose hands come the revenue with which to pay the interest on our sacred public debt, and maintain untarnished the honor of the nation. But there are, unfortunately, exceptions to this rule, of which I shall have occasion to speak hereafter.

In regard to the accounts coming from officers of customs in the States lately in rebellion, I can only say that in most cases they are quite satisfactory; in some admirably well kept and promptly returned; in others less satisfactory, but everywhere an improvement is perceptible where the collector has been long enough in office to acquire a knowledge of his duties, or has a deputy who has had experience enough to become familiar with the revenue laws and the mode of keeping the accounts.

The accounts of collectors in the States lately in rebellion, previous and up to the moment of the rebellion, have been a source of no little perplexity. In some cases they have been rendered up to March, 1861; in others the collectors ceased to consider themselves as officers of the United States some time previous to that period, and paid the moneys in hand over to the States to which they respectively belonged or to the "confederate" government. In some instances collectors there have honestly paid the balances standing against them at the time their States rebelled; and in one instance the collector receiving a draft from the Treasury Department on the United States disbursing agent or depositary, who refused to pay said draft as the State had seceded from the Union, returned the draft to the department and paid the expenses which had accrued and were to be met by this draft out of his own funds. By his accounts, correctly rendered, there is a balance of some four thousand

dollars due him from the United States, which accrued previous to the rebellion. In strict justice this ought to be paid; but the payment is prohibited by the joint resolution of Congress of March 2, 1867.

Is it the duty of this office to take the proper steps to have all balances standing in favor of the government in those States at the breaking out of the rebellion collected by process of law, while payment of balances in favor of collectors is to be refused? Another question also arises: up to what time shall collectors in those States be held responsible to the United States; and, further, where such collectors were compelled to pay moneys in their hands belonging to the United States to the States in which they respectively resided or to the confederate government, can they be compelled to pay such moneys to this government? I put the latter question, because it has in one case been decided by Judge Bryan, of the United States district court of South Carolina, in the negative, the court holding that the defendant was compelled by a power which he could not resist and against which the United States were unable to protect him.

If these balances are to be collected, proceedings should be instituted soon; otherwise the bondsmen, in most cases, will be found to be poor security, as they are now in some instances, and the principals no better.

I have again, as heretofore, respectfully to call your attention to the complexity of the laws relating to the revenue from customs. The acts passed by Congress in 1799 relating to this subject were, it is understood, drawn up with much care by some one or more fully conversant with the subject, and were, for the circumstances of the country and the condition of our commerce and navigation, as perfect a system as could be devised. But a long period of time has elapsed since then, and most remarkable changes have come over the country, demanding from time to time changes and amendments which have again and again, perhaps, been changed and amended, until what was once a complete and admirable system, working most harmoniously, has become such a piece of complex and mended machinery as to make it very difficult to comprehend its various parts and much more to reconcile their incongruities.

To amend these would seem to be but putting patch upon patch without improving them. The task of adapting them to the present condition of the country by amendments is a hopeless one; the whole should be recast in a new code, and this could only be properly done by men who have had much experience in administering these laws, and who have had opportunities to observe and most sensibly to feel their defects, and who have the ability, natural and acquired, to perform the task in a manner creditable and beneficial to a nation second to none in commercial importance and the extent of its navigation. If not thus performed, they had better remain as they are, much as they need codifying.

At the time these laws were chiefly enacted, the channels of commerce were confined to bodies or streams of water, and ports were established where vessels arrived; now, commerce breaks away from these channels and sweeps over plains, mountains and valleys, wherever it listeth; centres of trade and commerce spring up far from water-courses, and it now becomes necessary to establish ports of entry upon those overland commercial highways, and to provide for inspecting foreign goods imported in cars, and treating these in the same manner that we treat foreign vessels laden with merchandise.

It is my duty to bring to your notice, that it may be presented to Congress, the subject of compensation to officers of customs as provided for by existing laws. The policy of the government in its earliest stages, as manifested by the passage of the acts of 2d March, 1799, was that, as a

general rule, the offices of collector, naval officer and surveyor, where the two latter existed, should be self-supporting; that is to say, that such officers should be paid by the fees and commissions, fines, penalties and forfeitures received. In cases where it was supposed that these sources of emolument would not furnish an adequate compensation, a small salary was added; but there was no limitation or maximum of compensation fixed. The collector took all the fees and his commissions, no matter what they might amount to, and paid all the expenses of the custom-house, except the compensation of inspectors, which was then, as now, payable out of the revenues.

This act was materially altered by the act of 7th May, 1822, by which the compensation of collectors was limited, and they were required to render an account of all the fees received. Various acts have since been passed in regard to compensation, not regulating it by any uniform rule, but making it almost as multiform as the number of officers employed. The compensation of nearly all the collectors was established at a period when the dollar of our currency bore a very different relationship to a bushel of wheat, corn, rye and potatoes, and a day's labor from what it does now. The fees, too, which furnished an important portion of the compensation of collectors, were established in 1799, when one dollar, for all exchangeable purposes, was worth as much as four are now. This depreciation in the value of our money, even gold and silver, has rendered it necessary to resort to expedients from time to time to carry on the business at some ports where all the sources of emolument were wholly inadequate to defray the necessary incidental expenses of the office.

These expedients have had a tendency to throw the whole system into confusion, and to render it extremely perplexing and difficult to keep the accounts in a proper condition; and furthermore, they have substituted to some extent the discretion of the Secretary for a fixed rule of law.

You are aware that in the act of 7th May, 1822, deputy collectors at all other than certain enumerated ports were allowed a compensation not exceeding \$1,000 per annum; the act declaring that such deputy should not receive more than that sum in any one year "for any services he may perform for the United States in any office or capacity." And yet, as our currency depreciated, it became impossible to obtain the services of any man competent to perform the duties of a deputy collector for that compensation, and so, in spite of this law, deputy collectors were also appointed inspectors of customs, and thus paid two salaries, amounting in several cases to more than twice the compensation fixed by law. The only justification of this, in my judgment, is that "necessity knows no law." Such cases imperiously demand legislation; and legislation is needed to re-establish system and proper rates of compensation to every grade of customs officers. In some cases the compensation of the collector is a fixed sum, exclusive of fees, all of which he is to pay into the treasury; but the compensation thus allowed is scarcely sufficient to pay the simple board of a single person, and no inducement to any competent individual to accept the office, as, if honest, he must leave it poorer than when he went into it, whether he holds it one year or ten.

#### COMPENSATION OF NAVAL OFFICERS AND SURVEYORS.

Under and by virtue of the 5th section of the act of March 3, 1841, naval officers and surveyors have claimed, and have, until within a year or two, received an annual compensation of \$2,000 a year, over and above the compensation allowed them by the act of 7th May, 1822. The question whether they were entitled to this additional compensation came up soon after I entered this office, and was decided by me in the

negative. The subject, with my decision, was, however, referred to the Secretary of the Treasury, who referred it to the Solicitor of the Treasury for his opinion. The Solicitor concurred with me, and the Secretary took the same view of the law, but soon after sent an order suspending the carrying of that decision into effect.

Since then the question has again been considered, and a similar decision made here. It was then referred to the Attorney General for his opinion, which was given sustaining my own. These officers are now allowed only the compensation provided by the act of 7th May, 1822. With this they are, and have reason to be, dissatisfied, as by that act the salary of the surveyor at New York and Boston is less than that of a deputy collector, and less than that of some of the clerks. It is my duty, however, as it is the duty of all executive officers, to execute the laws as we find them; it is for Congress in its wisdom to say whether the laws shall be altered or not. I respectfully suggest that so much of the 5th section of the act of the 3d March, 1841, as relates to the compensation of collectors, naval officers, and surveyors be repealed, and an act passed regulating the whole subject of compensation.

The per diem of inspectors of customs is limited by law to four dollars a day; in some localities two and a half or three dollars a day is a fair compensation; but in others, New Orleans and other extreme southern ports, four dollars is an inadequate remuneration for the services of men of sufficient capacity, probity, and activity to perform the duties of an inspector as they should be performed, in a climate where out-door duties such as those performed by inspectors are almost certain, during the summer months; to subject the officer to serious, expensive, and, in many cases, fatal sickness. Besides, officers inadequately paid can hardly be expected to show that zeal, vigilance, and alacrity in the performance of their duties which is desirable and even necessary for the protection of the revenue, and may at times be strongly tempted to make up deficiencies by convenient blindness, to the great loss of the government. If an officer is expected to be above temptation he must be kept above want, though unfortunately this does not always secure the government against indifference and unfaithfulness.

#### SURVEYORS OF CUSTOMS.

At each of the ports of Boston, New York, Philadelphia, Baltimore, New Orleans, and San Francisco a large force of inspectors is employed under the general superintendence of the surveyor.

The 21st section of the act of 2d March, 1799, declares that "the surveyor shall superintend and direct all inspectors, weighers, measurers, and gaugers within his port, and shall, once every week, report to the collector the name or names of such inspectors, weighers, gaugers, and measurers as may be absent from, or neglect to do, their duty," &c. Though one of the three most important officers of customs, the surveyor is little more than a subordinate of the collector. Though he has charge of the inspectors, and is responsible for the faithful performance of their duties, he has not the power to dismiss or suspend them for negligence or incompetency; he can only report to the collector the name or names of such as may be absent from, or neglect to do, their duty. There may be more than are required to perform the duties, or there may not be enough, but he has no power to remedy either evil. I think the law in this respect, so far as relates to the ports above named, at least, should be changed. I respectfully submit that the surveyors at these ports be made independent of the collector; that inspectors, weighers, measurers, and gaugers be appointed on the nomination of the surveyor, who shall exercise the same power in respect to them as is now vested in the col-

lector, and that he shall have exclusive jurisdiction over all matters of inspection, weighing, gauging, and measuring; in short, over all the out-door business of the custom-house, or that which is performed by inspectors, weighers, gaugers, and measurers.

The in-door business at these several ports is quite as much as any man can properly perform; and to relieve the collectors of all responsibility in regard to inspecting, weighing, gauging, and measuring will enable them to give more attention to their own proper duties.

#### SMUGGLING.

The contest with smugglers has been carried on during the past year with such success that it has in a great measure ceased on some portions of the northern frontier; and along the remainder it has been upon a diminished scale. Since the passage of the internal revenue act, reducing the tax on whiskey, all inducement to smuggle that article into the United States has been removed; indeed, the only articles which can now be clandestinely introduced with a profit sufficient to warrant the risk of detection are silks, velvets, ribbons, gloves, opium, or morphine, jewelry, lace, and other small, light articles of great value; all these can be put up in packages of small bulk and introduced in such a manner as to elude the vigilance of the local customs officers, who make few or no seizures at the present day, nearly all being made through information obtained by secret means.

And it may be proper here to remark that a force of 20 or 25 men under the control of one man will accomplish more in the way of preventing and detecting frauds upon the revenue than the whole local force upon that frontier; and the same remark is equally applicable to every other portion of our frontier, coast and inland. In the language of one of my agents, who has had large experience and great success in detecting frauds, "The men now engaged in the contraband trade are the equals in wealth, shrewdness, and cunning to any of the best business men in the country. Their plans are laid to secure the safe introduction of their property before it leaves the foreign territory. Let a merchant of known pecuniary responsibility from any one of our cities visit Montreal or Liverpool, and he will find men who will contract to deliver goods at his own door without the payment of duties." Can the government expect to successfully combat this warfare upon the revenue without the aid of shrewd, sagacious, vigilant men acting in concert and unison, though stationed at distant points from each other? As obstacles to success to such men, our local, inexperienced, and easily deceived local inspectors are scarcely worth consideration. I do not wish to impugn the probity of this class of officers; generally they are honest and faithful, but at such large ports as New York, Philadelphia, Baltimore, Charleston, and New Orleans it is almost certain that among the subordinate officers, appointed as they are, there will be some who cannot, or have no desire to, resist temptation, and who are therefore used by smugglers to aid them in perpetrating their frauds. To prevent the clandestine introduction of goods in this way is one of the most difficult tasks we have to accomplish. If the sentinel on guard proves treacherous, and can be bribed by the enemy, where is the safety of the camp? That we have such traitors among customs officers I regret not to be able to doubt.

The special agents acting under my instructions on the northern and northeastern frontier have by their vigilance and tact been able to discover many fraudulent transactions which had occurred one, two, three, or four years ago, and bring them to light. Some of these were upon a



large scale. In most of these cases the guilty parties were merchants of good standing in the community, men who would have spurned and perhaps resented the charge of dishonesty, had any of their neighbors been so inconsiderate as to make it.

Their alarm and anxiety on learning that "a chiel was among them taking notes," and that there was great probability that they would have to answer for their deeds done in the dark, in open court, may well be imagined. To have transactions which they had fondly hoped were buried in oblivion rise up to stare them in the face like Banquo's ghost, was well calculated to disturb their equanimity. The bringing to light such old cases and compelling such *respectable* men and *highly esteemed* citizens to disgorge their ill-gotten gains, has had more effect in intimidating them and others than the detection in the act of a dozen cases of smuggling.

A few such cases have been ferreted out at Philadelphia and New York, and more, it is hoped, will be brought to light and their authors to justice.

Along the southern coast from Charleston, South Carolina, to the Rio Grande, but more especially from Key West to the latter place, smuggling has been prosecuted with as much activity and success, probably, during the past year and up to the present moment as at any former period; and such is the character of the coast, the facilities offered by the many convenient and out-of-the-way bays, bayous, inlets, and rivers accessible to small vessels, the disposition of the inhabitants to favor illicit trade, and the indisposition of juries as well as some of the judges to convict any one charged with violating the revenue laws, even upon the most positive testimony, that the task of stopping this contraband trade is an exceedingly perplexing and arduous one. But in reference to this I refer to the report of Captain J. C. Dutch, hereafter given.

#### REPORTS OF SPECIAL AGENTS.

The following extracts from the annual reports made to me by special agents F. Carlisle, General N. M. Curtis, N. W. Bingham, Davis, Hartley, Godwin, and Dutch, acting under my instructions, will show, not the work that they have performed during the past year, for that would be impossible, but the results of their labors:

*Extract from Mr. Carlisle's report. (Mr. Carlisle has charge of the frontier from Niagara to Lake Superior.)*

As preliminary I would state: that since the first of March last a portion of the expenses charged to and paid by the customs department were incurred through my investigations (under special instructions) relative to certain frauds upon the revenue of the Post Office Department. It would seem proper, therefore, that in this comparison of "results and expenses" the customs should either receive credit into so much as this portion of expenses amount to, or of a part of the results obtained from this investigation in the "matter of frauds upon the Post Office Department." I, however, give the actual results and expenses on account of customs, making the frauds on the Post Office Department a subject of a special report, showing the results and expenses which have been paid by the customs.

The "results" given include only those obtained in cases worked up by myself or the officers acting with me.

#### RESULTS.

Persons arrested 115; of this number ninety-three (93) have been convicted and paid fines from \$50 to \$3,000; 16 are under indictment, and six (6) have been discharged; and were made in the States of New York, Vermont, Illinois, Wisconsin, and Michigan.

The net amount paid as fines was ..... \$18,938 34  
Net proceeds of seizures..... 2,264 88

Total moneys realized..... 21,203 22

We have now in court waiting adjudication claims amounting to \$31,500.

The officers detailed to act under my directions from time to time during this period, and the compensation paid them while so employed, including travelling expenses, were as follows, viz:

Wm. Hutchinson, 9 months' expenses and compensation.....	\$1,815 60
D. E. Mosely, 8 months' expenses and compensation .....	1,573 00
George W. Smith, 12 months' expenses and compensation.....	2,540 00
George W. Smith, 8 months' expenses and compensation.....	1,615 90
General J. G. Parkhurst, 3 months' expenses and compensation.....	679 59
Add my own during this period.....	5,432 85

Total expenses.....	13,656 35
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#### RECAPITULATION OF RESULTS AND EXPENSES.

Moneys paid into the treasury.....	\$21,203 22
Claims in court.....	31,500 00
Total.....	52,703 22
Deduct expenses.....	13,656 35
Difference.....	39,046 87

You will readily understand that the foregoing results have been obtained only by the expenditure of much time and labor, and that the "offences" producing them occurred some of them at least) three years ago, and have required a good deal of manipulation to bring them to light.

*Extract from General Curtis's report. (General Curtis has charge of the frontier from Niagara to Rouse's Point.)*

Number of seizures made by me during the year ending June 30, 1868: Two (2) horses at Cape Vincent; settled for \$400; expenses \$6.

Ninety-three (93) head of stock cattle at Plattsburg district; "in court;" \$2,421 currency value. Other seizures were made by collectors on my information, of which I am not able to make a specific report.

The number of suits instituted and their result: Suits, six; result not yet known. These cases are instituted for fraudulent entries of lumber for large sums, and the evidence is most complete and conclusive against all parties.

General Curtis enumerates seventeen (17) cases compromised for various sums from \$23 up to \$2,600 each, chiefly for fraudulent undervaluation of hoops, pease, lumber, &c., and states the aggregate settled in currency to be \$8,611 66; the aggregate settled in gold to be \$1,143 10; the aggregate value of seizures, \$2,821.

Compensation for services for the year ending June 30, 1868.....	\$2,190 00
Expenses for same period.....	2,443 02
	4,633 02

*Report of N. W. Bingham. (Mr. Bingham has charge of the frontier from Rouse's Point, to and including the coast of Maine.)*

I have the honor to submit the following report, setting forth the result of the labors of our force in the detection of smuggling, for the year ending June 30, 1868:

Whole number of seizures during the year, 50.

Number of criminal prosecutions during the year, 23.

Fines and penalties received on submissions to the department, and recovered in court during the year, 144.

Imprisonments and convictions during the year, 6.

Amounts already received as fines, penalties, and forfeitures from the above....	\$83,910 15
Less the costs.....	1,500 25

Net amount.....	82,409 90
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Moiety accruing to the United States.....	\$41,204 95
Estimated safe value to the government of suits now pending.....	20,000 00

Total net amount to the government.....	61,204 95
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Expenses of the force employed—N. W. Bingham, salary and mileage	\$3,998 30
Rent of room.....	300 00
Salary and expense account of officers Kimball, Burnham, Davis, Morehouse, Toole, Peaselee, Ames, and Hutchins.....	14,500 00
Total expense of force.....	\$18,798 30
Deduct from total amount accruing to the government.....	42 406 65
Net profit to the United States on money already received.....	\$22,406 65
Add safe estimate for suits now pending, of the above .....	20,000 00
Total .....	42,406 64

In addition to the above is the extra duty of 10 per cent. that was paid upon 33 pipes of gin, exported from warehouse to St. John's and returned to Boston without having been unladen from the vessel, and which instead of being seized was admitted again to warehouse at Boston by paying said additional duty. Of the amount received as above, there has been distributed to collectors and informers only about \$10,366 77, the residue remaining either in the treasury or with the collectors.

I beg to add that the ad damnum in the writs in suits now pending amounts to several hundred thousand dollars.

As to what we have been able to accomplish by way of the prevention of smuggling, and thereby adding to the revenue, of course no proximate estimate can be made, but I think it fair to say that the revenue cannot have been increased, in the matter of duties, less than the amount of money that we have collected, viz., about \$24,000; to which, if we add the net profit, as above stated, we shall have the sum of \$126,406 65.

Much embarrassment has been experienced on account of the provisions of the act of March 2, 1867, by which the government, from the net proceeds of seizures of a greater value than \$500, receives a sum equivalent to the duties, which in the case of spirits and drugs, in nine cases out of ten, results in leaving nothing for the informer. This is not only a great injustice to him who risks his property, reputation, and perhaps life, to give valuable information to the government, but is actually, in a financial point of view, bad policy for the government. And since it has become known that such is the law, I have found it almost impossible to induce persons to give me information.

At the best, with the existing public sentiment upon the coast and frontier, men are very loth to aid the government at the expense of their neighbors, and, therefore, instead of lessening the inducements for them to aid the customs officers in the discharge of their duties for the collection and protection of the revenue, it clearly seems to me that they should be materially increased.

### *Report of T. Davis.*

Mr. T. Davis, located at Boston, reports the following sums as paid in to the custom-house through him, namely:

1867.	
September 12, fine (settled February 7, 1868).....	\$193 00
September 16, fine (settled February 7, 1868).....	275 00
September 16, fine (settled February 7, 1868).....	258 00
September 25, fine (settled February 3, 1868).....	1,392 00
September 25, fine (settled February 3, 1868).....	5,300 00
September 26, fine (settled February 7, 1868).....	547 50
September 26, fine (settled February 7, 1868).....	182 50
November 21, fine (settled May 2, 1868).....	253 00
November 21, fine (settled May 2, 1868).....	400 00
1868.	
January 18, seizure, (appraised value, cigars).....	1,300 00
March 20, seizure, (appraised value).....	168 00
May 6, seizure, (appraised value, silk).....	400 00
Total .....	10,769 00

A suit is pending in the United States district court against Messrs. Thayer & Lincoln, merchants, of Boston, charging them with purchasing smuggled goods, knowing them to be smuggled. At first trial the jury disagreed. There is also seizure of the schooner *Martha Anna*, at Portland, Maine, not yet disposed of.

The number of seizures which occurred in September, 1867, may be attributed to the return of passengers from the Paris Exposition, by steamer.

*Report of Edward Hartley, special agent, in charge of the collection districts on the seaboard of the middle States and Chesapeake bay.*

During the last fiscal year, Mr. Hartley reports, as the total collection made by himself and assistant from all sources as \$31,029 63, and that there are before the courts in his district property awaiting adjudication for frauds on the revenue valued at \$60,000. Through his efforts smuggling on the Delaware and Chesapeake bays has diminished, and at the port of Philadelphia it has nearly ceased. He has also done much to break up the fraudulent importation of so-called free lumber from the St. Croix river to the Atlantic ports south of New England.

Mr. Hartley is, however, principally employed under your direct orders in the examination of government offices and other special business, and is reported to have effected considerable reduction of expenses by the discharge of unnecessary and incompetent officials, and the correction of abuses at ports visited. He reports the following:

*Schedule of collections made by E. Hartley, Special Agent of the Treasury, for the year ending June 30, 1868.*

Amount of collections of fines, penalties, and forfeitures.....	\$16,029 63
By correction of entries, and collection of unpaid duties.....	15,000 00
<b>Total .....</b>	<b>31,029 63</b>
Deduct estimated expenses of force .....	5,000 00
	<u>26,029 63</u>

Cases in court, two; value of property, \$60,000.

Criminal cases pending, one.

Cases settled, one: amount of decree, \$639 25.

*Extract from the report of W. N. I. Godwin, stationed at Norfolk, Virginia.*

By reference to the foregoing statement it will be observed that I have, during the year ending June 30, 1868, besides attending to various other duties, been instrumental in causing to be paid into the treasury about eighteen hundred dollars (\$1,800) in currency, and over fifteen thousand dollars (\$15,000) in gold, which it would probably not otherwise have received. I have, also, been enabled to save to the government two thousand three hundred and thirty-five dollars (\$2,335) in other ways.

At present, whatever smuggling is carried on, I feel sure is done by vessels trading from the south, coastwise north, who get the goods, &c., from vessels coming on the coast from the West Indies. This can be only guarded against by examining these vessels on their arrival north, which is not often done, hence the undertaking.

*Extract from report of Captain J. C. Dutch, having charge of the coast from North Carolina to Pensacola.*

The actual results of my year's work show as follows:

Moneys received on compromises, in gold.....	\$14,189 06
Fines, penalties, forfeitures, and currency .....	9,150 00
By decree of court .....	3,500 00
Amounts claimed in suits instituted on goods smuggled .....	28,353 40
Penalties in suits instituted.....	50,000 00

During the year I have travelled on the South Atlantic and Gulf coast 10,650 miles.

Owing to the lack of transportation much of my travel has been performed in small boats, canoes, and on horseback, which, in the hot and sickly climate, makes the labor very hard and uncomfortable.

From personal observation I find smuggling is done principally, and in large amounts, in three ways:

1. By fraudulent invoices, as in the cases compromised, before mentioned.
2. By the inefficiency and complicity of customs officers, as in the case of the schooner *Chapshot*, where 48 demijohns of gin were entered as washing fluid.
3. The much larger part of the smuggling in my district is done by transferring goods from vessels from foreign ports to small crafts and boats in the bays and rivers, or by landing them at points below the customs and boarding offices. For this business the broken

and open coast of the southern States offers the best of facilities. The great distance between ports where officers are stationed, and the hundreds of bays, rivers, creeks, and inlets, make detection almost impossible; and, if discovered, a small fee from the smuggler silences every tongue upon the subject, as under existing laws there are no inducements for private citizens to give information to officers of the government, as there is seldom any moiety for the informer after costs and duties are paid.

The first of these causes can only be remedied by greater care and watchfulness on the part of consuls and consular agents in certifying to invoices which are undervalued, or which are short in weight or gauge, "as by connivance with the weighers and gaugers any amount can be smuggled and accounted for as leakage, wastage, &c.," thus cheating, at the same time, the government of its duties, and the underwriters on the cargo.

The second difficulty can be overcome by filling the subordinate offices with honest, active, and capable men.

The third can only be successfully obviated by placing a sufficient number of small light-draught, cruising, or patrolling boats on the various bays, rivers, and inlets, "with a good officer in each;" only a man who, by his tastes and habits, is familiar with boating is fit for this service.

That smuggling is carried on pretty extensively on the southern coast I have good reason to know, and the mode has been in part described by Captain Dutch. Another agent, stationed at New Orleans, says:

Smuggling on the southern coast has become a profession, principally followed by Spaniards, Sicilians, and Italians; they use small schooners which they own. With these they enter shallow bays, bayous, or inlets, and land their goods in out-of-the-way places, from whence they are immediately taken to New Orleans; or, if not convenient to thus dispose of their merchandise, it is often transferred to a coasting vessel and carried direct to the city, these vessels never being inspected.

As an inducement for persons to act as detectives to prevent this illegal traffic the agent urges the necessity of giving the informer a larger share of the proceeds of forfeited merchandise. It is very certain that, unless the government offer greater inducements for the detection of fraud upon the revenue, there will be few detections or convictions in that section of the country, as the informer's life is in constant peril from the shrewd, sharp and unscrupulous fellows whom he watches, and who, upon mere suspicion, would not hesitate to put him where he could never testify against them.

The most effectual mode of putting a stop to this way of smuggling would be the use of several small boats, manned with resolute fellows, and armed with a small swivel and fire-arms. Very few of the revenue cutters now on the coast are fit for this service, or can do any good whatever. The boats used should be able to pursue the smuggler into any bayou, inlet, or stream which the latter can enter, as the ferret pursues the rat, and catches him in his own hole.

Until quite lately agents have been stationed on the Isthmus of Panama to look after our transit trade and prevent smuggling, but it being found impracticable to prevent in that manner the clandestine introduction of foreign goods into San Francisco and New York by means of the steamers plying from those places, respectively, to Aspinwall and Panama, it has been deemed advisable to withdraw these agents from the isthmus and station them at New York and San Francisco, respectively, to carry into effect a system of cording and sealing goods destined from one place to the other, and of inspecting all goods arriving from either place not corded and sealed at the place of departure. This plan has hardly got into working order, but I have strong hopes that, in the hands of those who have the execution of it, it will prove effectual; if so, it will put a stop to a large amount of fraud.

The following table will show that some of the officers of customs have not been wholly inattentive to their duties:

*Statement showing the amount of money received from fines, penalties, and forfeitures.*

Districts.	Periods.	Amount.
Bangor, Me.....	June 30, 1867, to April 30, 1868.....	\$5,605 84
Bath, Me.....	do..... do.....	8,175 27
Belfast, Me.....	June 30, 1867, to December 31, 1867...	1,491 50
Castine, Me.....	do..... do.....	19,698 45
Frenchman's Bay, Me.....	do..... do.....	1,141 52
Kennebunk, Me.....		
Machias, Me.....	June 30, 1867, to March 31, 1868.....	5,259 52
Passamaquoddy, Me.....	June 30, 1867, to July 31, 1868.....	14,000 53
Portland and Falmouth, Me.....	June 30, 1867, to January 19, 1868.....	12,576 64
Saco, Me.....		
Waldoborough, Me.....	June 30, 1867, to December 31, 1867...	3,371 50
Wiscasset, Me.....		
York, Me.....		
Portsmouth, N. H.....	June 30, 1867, to January 31, 1868.....	1,748 62
Vermont.....	March 2, 1867, to June 30, 1868.....	24,149 76
Bristol and Warren, R. I.....		
Newport, R. I.....		
Providence, R. I.....	September, 1867.....	142 21
Fairfield, Conn.....	June 30, 1867, to September 30, 1867...	20 00
Middletown, Conn.....	June 30, 1867, to August 31, 1867.....	220 00
New Haven, Conn.....	June 30, 1867, to May 31, 1868.....	260 87
New London, Conn.....	June 30, 1867, to September 30, 1868.....	60 00
Stonington, Conn.....	March 2, 1867, to December 31, 1867.....	60 00
Barnstable, Mass.....	June 30, 1867, to September 30, 1867...	368 85
Boston and Charlestown, Mass.....	June 30, 1867, to June 30, 1868.....	30,687 80
Essex, Mass.....	June 30, 1867, to May 31, 1868.....	650 00
Fall River, Mass.....		
Gloucester, Mass.....	June 30, 1867, to March 31, 1868.....	709 43
Marblehead, Mass.....		
Nantucket, Mass.....		
New Bedford, Mass.....	June 30, 1867, to December 31, 1867...	537 60
Newburyport, Mass.....		
Plymouth, Mass.....		
Salem and Beverly, Mass.....	March 2 to September, 1867.....	60 00
Buffalo Creek, N. Y.....	June 1 to November 30, 1867.....	938 54
Cape Vincent, N. Y.....	June 30, 1867, to March 31, 1868.....	4,473 30
Champlain, N. Y.....	do..... do.....	8,218 26
Dunkirk, N. Y.....	March 1, 1867, to December 31, 1867...	117 52
Genesee, N. Y.....	May 1, 1867, to March 31, 1868.....	3,794 11
New York, N. Y.....	June 30, 1867, to June 30, 1868.....	253,338 22
Niagara, N. Y.....	do..... do.....	2,905 62
Oswegatchie, N. Y.....	April 1, 1867, to May 31, 1868.....	5,279 49
Oswego, N. Y.....	June 30, 1867, to November 30, 1867...	4,665 00
Sag Harbor, N. Y.....		
Bridgetown, N. J.....		
Burlington, N. J.....		
Great Egg Harbor, N. J.....		
Little Egg Harbor, N. J.....		
Newark, N. J.....		
Perth Amboy, N. J.....		
Erie, Pa.....	June 30 to September 30, 1867.....	100 00
Philadelphia, Pa.....	June 30, 1867, to June 30, 1868.....	9,652 90
Pittsburg, Pa.....		
Delaware.....		
Georgetown, D. C.....	June 30, 1867, to June 30, 1868.....	790 00
Annapolis, Md.....	March 1, 1866, to June 30, 1868.....	23 00
Baltimore, Md.....	June 30, 1867, to March 31, 1868.....	20,383 94
Eastern District, Md.....	June 30, 1867, to January 31, 1868.....	20 00
Alexandria, Va.....		
Cherrystone, Va.....	June 30, 1867, to September 30, 1867...	50 00
Norfolk and Portsmouth, Va.....	June 30, 1867, to June 30, 1868.....	1,453 34
Petersburg, Va.....		

*Statement showing the amount of money received, &c.—Continued.*

Districts.	Periods.	Amount.
Richmond, Va.....	June 30, 1867, to June 30, 1868.....	\$95 72
Tappahannock, Va.....		
Yorktown, Va.....		
Beaufort, N. C.....	June 30, 1867, to July 31, 1867.....	50 00
Pamlico, N. C.....		
Albemarle, N. C.....		
Wilmington, N. C.....	June 30, 1867, to March 31, 1868.....	1,014 82
Beaufort, S. C.....	November 1, 1867, to February 29, 1868.....	1,020 00
Charleston, S. C.....		
Georgetown, S. C.....		
Brunswick, Ga.....		
Savannah, Ga.....		
St. Mary's, Ga.....		
Mobile, Ala.....	June 30, 1867, to February 29, 1868.....	314 90
Pearl River, Miss.....		
Natchez, Miss.....		
Vicksburg, Miss.....		
New Orleans, La.....	June 30, 1867, to April 30, 1868.....	10,803 12
Teche, La.....		
Appalachicola, Fla.....		
Fernandina, Fla.....	June 30, 1867, to June 30, 1868.....	297 26
Key West, Fla.....		
Pensacola, Fla.....		
St. Augustine, Fla.....		
St. John's, Fla.....		
St. Mark's, Fla.....	June 30, 1867, to April 30, 1868.....	843 85
Brazos de Santiago, Tex.....		
Saluria, Tex.....	June 30, 1867, to March 31, 1868.....	410 30
Texas, Tex.....	November 1, 1867, to February 29, 1868.....	777 96
Paso del Norte, Tex.....		
Corpus Christi, Tex.....		
Cuyahoga, Ohio.....	June 30, 1867, to June 30, 1868.....	1,633 65
Miami, Ohio.....	June 30, 1867, to October 31, 1867.....	100 00
Sandusky, Ohio.....	January 1, 1867, to June 30, 1868.....	10 2
Detroit, Mich.....	June 30, 1867, to March 31, 1868.....	24,961 29
Huron, Mich.....	June 30, 1867, to June 30, 1868.....	8,646 28
Superior, Mich.....	June 30, 1867, to July 31, 1867.....	255 97
Michigan, Mich.....	June 30, 1867, to September 30, 1868.....	818 85
Chicago, Ill.....	June 30, 1867, to June 30, 1868.....	5,614 39
Milwaukee, Wis.....		
Minnesota.....	February 1, 1867, to June 30, 1868.....	96 92
San Francisco, Cal.....	June 30, 1867, to October 31, 1867.....	17,935 23
Oregon.....		
Puget sound, W. T.....		
Montana and Idaho.....		
St. Louis, Mo.....	June 30, 1867, to January 31, 1868.....	700 00
Total.....		503,704 69

## VALUABLE WEARING APPAREL INTRODUCED WITHOUT PAYING DUTIES.

I have good reason to believe that no inconsiderable amount of foreign merchandise is clandestinely brought into some of our large ports as, or concealed in what is claimed to be, "ordinary wearing apparel," chiefly by persons arriving from Europe.

Strenuous efforts have been made to prevent this, but thus far, since 1865-'66, they have not been eminently successful. A rule has been adopted, if I am correctly informed, that such an amount of wearing apparel, new or worn, shall be admitted as such, duty free, as the social position of the owner seems to render necessary and proper. That is to

say, if the owner be a gentleman or lady of wealth and high social position, he or she shall be allowed to bring into the country from abroad a very much larger quantity of clothing, and of superior quality and value too, than a person not so wealthy and whose position in social life is less elevated. Under this rule the millionaire comes from Paris or London with from 15 to 30 large trunks, well packed with the most expensive dresses, laces, ribbons, velvets, gloves, shoes, &c., which may have cost five, ten, or fifteen thousand dollars in gold in Paris, all of which being considered appropriate to the wealth and station of the individual, is allowed to pass as "ordinary wearing apparel," although never yet worn; while if the wife of an immigrant farmer or mechanic, or a woman in an humble sphere of life, who comes as a passenger in the same ship, shall have even one trunk full of rich, unworn clothing, she must pay duty thereon, because such apparel does not comport with her station in life, and is not her "ordinary wearing apparel."

Can anything be more contrary to justice than the practical working of this rule? Is it right that, because one has been more favored by fortune than another, the more fortunate should be allowed privileges which are denied to the less? To state the case, it seems to me, is to suggest the answer.

There are comparatively few in the United States who can afford to visit Paris once or twice a year for the purpose of purchasing a stock of wearing apparel for the season; yet the millionaire lady may do this on the score of *economy* as well as pleasure, since the amount she saves on her importations exceeds the cost of the trip across the Atlantic and a residence of a few weeks in Paris. Whether this is done or not, I will not affirm; but I know that there are those who have exulted that they had brought from Europe rich dresses enough to last them for years, on which they were required to pay nothing. By the operation of this rule some of those who are most able to pay obtain large amounts of foreign goods duty free. It is for Congress to say whether this is right and just.

#### DECADENCE OF OUR SHIPPING.

The great decadence of our shipping interest, especially of our vessels engaged in foreign trade, within four or five years past, is a subject which it appears to me deserves the immediate consideration of Congress. The time was when much the largest portion of the carrying trade of the world was confined to American bottoms, and the proportion of foreign vessels seen in our ports was small. Now, much the largest portion of merchandise imported into the United States, at least from England and France, comes in foreign bottoms. With the proverbial energy and enterprise of American merchants this ought not to be, and would not be, unless there was some cause for it. This cause should be removed by Congress.

#### CONDITION OF BUSINESS AT SOME OF THE CUSTOM-HOUSES.

I have felt it my duty to speak of the general efficiency of the officers of customs, and the satisfactory manner in which their duties are performed, but it is proper that I should say that this commendation does not apply to all. Wherever these officers have been retained for a number of years, five, six, or seven, it is noticeable that the business is done with commendable accuracy, promptitude, and fidelity; accounts are correctly kept and seasonably returned to the Auditor or to this office; money received promptly paid, and few or no causes of complaint given. But,



on the other hand, where the officers have been frequently changed; where some aspiring and influential politician has determined to use and succeeds in using the custom-house as a motive power for his political car, and causes removals to be made with that view, and perhaps has been succeeded by one who has been able to unhorse him and is no less determined to use the patronage of the custom-house to promote his own personal interest, in such cases, as might be expected, the accounts are badly kept, the business of the office is performed in an unsatisfactory manner, and there is a want of vigilance and zeal, as well as of knowledge and experience on the part of all employed, from the collector, perhaps the most incompetent of all, down to the night watchman.

The corollary is, that if an office is run in the interest of individuals, it will not be conducted in the interest of the government.

I have the honor to be, very respectfully, your obedient servant,  
N. SARGENT, *Commissioner.*

HON. HUGH McCULLOCH,  
*Secretary of the Treasury.*

## REPORT OF THE FIRST AUDITOR.

TREASURY DEPARTMENT,  
*First Auditor's Office, October —, 1868.*

SIR: I have the honor to submit the following report of the operations of this office for the fiscal year ending June 30, 1868:

Accounts adjusted.	Number of accounts.	Amounts.
<b>RECEIPTS.</b>		
Collectors of customs .....	1,405	\$192,308,122 66
Collectors under steamboat act .....	534	226,257 21
Internal and coastwise intercourse .....	8	47,882 34
Captured and abandoned property .....	77	346,846 73
Mints and assay offices .....	9	21,884,946 81
Fines, penalties, and forfeitures .....	308	646,381 80
Seamen's wages forfeited, &c. ....	13	1,149 59
Lading fees .....	10	36,368 09
	2,364	215,497,955 23
<b>DISBURSEMENTS.</b>		
Collectors as disbursing agents of the treasury .....	1,163	\$6,497,929 17
Official emoluments of collectors, naval officers, and surveyors .....	936	1,358,725 02
Excess of deposits for unascertained duties .....	105	2,088,959 70
Debentures, drawbacks, bounties, and allowances .....	80	741,079 35
Special examiners of drugs .....	28	2,463 94
Superintendents of lights .....	389	1,099,678 97
Agents of marine hospitals .....	465	482,076 43
Accounts for duties illegally exacted, fines remitted, judgments satisfied, and net proceeds of unclaimed merchandise paid .....	290	192,648 79
Judiciary accounts .....	1,471	1,827,759 70
Redemption of the public debt and the payment of interest thereon .....	1,174	733,212,194 93
Inspectors of steam vessels for travelling expenses, &c. ....	278	42,339 76
Public printing .....	84	1,272,630 02
Insane Asylum, District of Columbia .....	3	94,578 61

*Statement—Continued.*

Accounts adjusted.	Number of accounts.	Amounts.
Columbia Institution for the Deaf and Dumb .....	11	\$89,156 80
Columbia Hospital for Women .....	2	6,542 00
Designated depositaries for additional compensation .....	1	920 91
Designated depositaries for contingent expenses .....	20	3,797 10
Construction and repairs of public buildings .....	759	2,263,357 90
Life-saving stations .....	20	13,226 28
Timber agents .....	6	2,420 68
Compensation and mileage of the members of the Senate and House of Representatives .....	3	3,068,855 67
Contingent expenses of the Senate and House of Repre- sentatives and of the several departments of the govern- ment .....	461	3,156,919 00
Mints and assay offices .....	76	19,412,230 47
Territorial accounts .....	30	222,716 78
Captured and abandoned property .....	77	221,419 67
Salaries of the civil list paid directly from the treasury .....	1,192	492,317 35
Coast survey .....	23	452,080 71
Disbursing clerks for paying salaries .....	347	6,060,240 56
Withdrawals of applications for patents .....	5	260 00
Treasurer of the United States for general receipts and ex- penditures .....	4	1,154,776,902 18
Distribution of fines, penalties, and forfeitures .....	164	58,882 45
Commissioner of Public Buildings .....	111	372,916 53
Commissioner of Agriculture .....	46	347,148 56
Capitol extension, new dome, and Patent Office building ..	33	445,023 54
Warehouse and bond accounts examined, stated, and trans- mitted to Commissioner of Customs .....	400	.....
Internal and coastwise intercourse .....	6	45,638 19
Miscellaneous .....	1,133	8,872,154 32
<b>Total .....</b>	<b>11,396</b>	<b>1,949,304,257 09</b>
Reports and certificates recorded .....		10,160
Letters written .....		1,737
Letters recorded .....		1,737
Powers of attorney registered and filed .....		5,022
Acknowledgments of accounts written .....		7,431
Requisitions answered .....		273
Judiciary emolument accounts entered and referred .....		374
		<u>26,734</u>

I deem it not inappropriate, in conclusion, to use the language of my official report for 1866, which is in all respects applicable to this:

"This report is presented in a condensed form, comprising the specific heads of each branch of the business of the office, and the aggregate of each, with their total.

"To have gone into an exhibit in detail of the vast work from which the report is drawn would have made it voluminous, without giving anything that was essential to be brought to your notice, or to add value to a public document."

T. L. SMITH, *Auditor.*

Hon. HUGH McCULLOCH,  
*Secretary of the Treasury.*

## REPORT OF THE SECOND AUDITOR.

TREASURY DEPARTMENT, SECOND AUDITOR'S OFFICE,  
Washington, November 9, 1868.

SIR: I have the honor to submit herewith the annual report of this office for the fiscal year ending June 30, 1868.

*Statement of the operations of the Second Auditor's office during the fiscal year ending June 30, 1868, showing the number of accounts settled and the expenditures embraced therein, and in general the other duties pertaining to the business of the office, prepared in accordance with instructions from the Secretary of the Treasury.*

The whole number of accounts settled during the year is 210,293, embracing an expenditure of \$196,952,639 67, under the following heads, viz:

## PAYMASTERS' DIVISION.

Paymasters' accounts .....	\$145,016,696 72	
Amount of fines, forfeitures, &c., for support of the national asylum for disabled volunteer soldiers, found to have accrued from all sources, to and including June 30, 1868, and paid to said asylum by requisitions on the treasury, in accordance with act of Congress of March 21, 1866.....	838,824 93	
Amount of fines, forfeitures, stoppages, &c., against soldiers of the regular army, paid to the treasurer of the Soldiers' Home, in accordance with act of Congress of March 3, 1859...	179,839 36	
Amount transferred to the credit of the Commissioner of Internal Revenue on the books of this office and turned over to him by requisitions for the tax on salaries withheld from officers of the army .....	270,167 13	
		<hr/> \$146,305,528 14

## ORDNANCE, MEDICAL, AND MISCELLANEOUS DIVISION.

Ordnance disbursing officers' accounts.	16,266,063 77	
Ordnance private claims .....	234,941 27	
Medical disbursing officers' accounts..	1,841,980 12	
Expended by disbursing officers out of quartermasters' funds, not chargeable to said funds, but to certain appropriations on the books of this office..	623,801 27	
Medical private claims .....	59,121 95	
Miscellaneous, viz:		
Contingencies of the army.....	1,334,864 01	
Pay and supplies of hundred-days volunteers .....	55,571 08	

Medical and surgical history and statistics.....	\$32,246 66	
Sick and wounded soldiers' fund .....	18,086 44	
Twenty per cent. additional compensation—joint resolution, February 28, 1867 .....	6,654 15	
Expenses of the commanding general's office .....	4,860 82	
Secret service .....	3,248 34	
Providing for the comfort of sick and wounded soldiers .....	1,422 44	
Contingent expenses of Adjutant General's department .....	639 15	
Keeping and transporting and supplying prisoners of war .....	286 66	
Relief of certain musicians and soldiers at Fort Sumter, in South Carolina, act July 24, 1861.....	14 00	
Joint resolution for relief of William D. Nelson, January 31, 1867 .....	1,000 00	
	<hr/>	\$20,484,802 13

## RECRUITING DIVISION.

Recruiting officers' accounts—regular army .....	359,965 96	
Disbursing officers' accounts, under appropriations, viz:		
Collecting, drilling, and organizing volunteers .....	2,373,418 41	
Draft and substitute fund.....	1,683,279 48	
Pay of bounty to volunteers and regulars .....	759,319 39	
Pay of two and three years' volunteers, .....	29,522 32	
Relief of drafted men.....	51,300 00	
Twenty per cent. extra compensation..	5,335 07	
	<hr/>	5,262,140 63

## INDIAN DIVISION.

Superintendents' and agents' accounts and private claims .....	5,301,722 89	5,301,722 89
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## PAY AND BOUNTY DIVISION.

Claims for arrears of pay and bounty to discharged and deceased officers and soldiers .....	19,569,282 27	
Amount paid to Soldiers' Home from stoppages and fines adjudged against soldiers of the regular army, forfeitures on account of desertion, and moneys belonging to the estate of deceased soldiers unclaimed for three years, the same being set apart by act of Congress for the support of said Home .....	29,163 61	
	<hr/>	19,598,445 88
Total expenditures .....		<hr/> 196,952,639 67 <hr/>

Property accounts examined and adjusted .....	129,463
Letters written, recorded, and mailed .....	603,698
Claims, &c., received, briefed, and registered .....	220,209
Requisitions registered and posted, amounting to \$78,314,486 21	1,868
Certificates and answers to inquiries given to various offices, involving an examination of muster and pay rolls and other records of the office, viz:	
To the Commissioner of Pensions .....	6,509
To the Paymaster General's office .....	3,559
To the division of referred claims .....	304,035
To the Adjutant General's office .....	5,399
To the Quartermaster General's office .....	247
To the Third Auditor's office .....	485
To the Fourth Auditor's office .....	174
Corrections and endorsements made by request .....	5,949
Claims for arrears of pay and bounty rejected .....	41,219

In addition to the foregoing, various statements and reports have been prepared and transmitted from the office, as follows:

Annual statement of disbursements in the department of Indian affairs for the fiscal year ending June 30, 1867, prepared for Congress.

Annual statement of the recruiting fund, prepared for the Adjutant General of the army.

Annual statement of the contingencies of the army, prepared in duplicate for the Secretary of War.

Annual statement of the contingent expenses of this office, transmitted to the Secretary of the Treasury.

Annual statement of the clerks and other persons employed in this office during the year 1867, or any part thereof, showing the amount paid to each on account of salary, with place of residence, &c., in pursuance of the 11th section of the act of 26th August, 1842, and resolution of the House of Representatives of the 13th January, 1846; transmitted to the Secretary of the Treasury.

Annual report of balances on the books of this office remaining unaccounted for more than one year, transmitted to the First Comptroller.

Annual statement of balances on the books of this office remaining unaccounted for more than three years, transmitted to the First Comptroller.

Statement, showing the name, place of birth, residence, when appointed, and annual salary of each person employed in this office on the 30th day of September, 1867, transmitted to the Register of the Treasury.

Monthly reports of the clerks in this office, submitted each month to the Secretary of the Treasury, with a tabular statement, showing the amount of business transacted in the office during the month, and the number of accounts remaining unsettled at the close of the month.

Monthly reports of absences from duty of employes in this office, with reasons for such absence.

All claims that have been presented by heirs of deceased soldiers for bounty under the act of July 28, 1866, have been disposed of except a small number which are suspended awaiting further testimony. Certificates have also been furnished to the Paymaster General, after an examination of the rolls and other vouchers in this office, in reply to all inquiries made by him for information upon which to settle the additional bounty to discharged soldiers.

A very large proportion of the unsettled claims of white soldiers or their heirs for arrears of pay and bounty are not in a condition to be

settled at present, being suspended for various causes of which the claimants or their attorneys have been informed.

Many thousands of the claims of colored soldiers, or their heirs, for the bounty granted by the resolutions of June 15 and July 26, 1866, remain unsettled.

The peculiar condition of this class of claimants, their ignorance and defencelessness, and the difficulty of so identifying each as to secure the faithful execution of the law and at the same time to protect the government against fraudulent claims, suggested the resolution of March 30, 1867, directing the payment of the certificates issued in these cases by this office, to be made through the Commissioner of the Freedmen's Bureau, who can successfully meet these difficulties through the aid of his subordinates.

Being satisfied that without such a system, the government has little if any security against the successful prosecution of fraudulent claims and no sufficient guarantee that rightful claimants shall receive what is granted to them, it seemed to be imperative that this class of claims should be settled while that bureau is in a condition to execute the trust imposed upon it. By reason of the diminution of other work in this office, seven or eight thousand could be settled monthly, if the necessary information could be obtained.

The law makes a distinction between colored soldiers, who were free on the 19th of April, 1861, and those who were not, in the amount of bounty to be paid, but provides that "where nothing appears on the muster-roll or of record to show that a colored soldier was not a freeman at the date aforesaid, under the provisions of the fourth section of the act making appropriations for the support of the army for the year ending the 30th of June, 1865, the presumption shall be that the person was free at the time of his enlistment."

To ascertain the military history of the soldier and what appears upon "the muster-roll, or of record," it has been deemed necessary to address an inquiry in each case to the Adjutant General. About 14,000 of these inquiries are now unanswered, and while this office is sending about 100 daily, only about 80 replies are received, which he assures me are all that can be furnished, in consequence of the small force of clerks employed in that office.

During a portion of the past year 100 temporary clerks have been employed in addition to the regular force, to expedite examinations of the rolls and vouchers and to furnish replies to the inquiries from the Paymaster General. That work having been accomplished, the clerical force has been reduced to 382, and in consequence of the diminishing demand upon other branches of the office, a further large reduction should be made at an early day. It is believed that after July 1, 1869, it will not be necessary to employ the services of more than 200 clerks.

Notwithstanding that in each annual report a statistical summary of the transactions of the office has been given, I have thought that a condensed statement in figures, of the work (so far as it can be reduced to figures) that has been accomplished since July 1, 1861, would be not only proper, but interesting. I therefore present the following table, which has been compiled from the reports of seven years. It shows that the number of claims and accounts examined and allowed, paid or rejected, is 1,371,243, and if to that number is added the examination and reports to the Paymaster General, that 1,938,924 have been disposed of during the seven years; but the wearisome details, the anxious, patient and faithful clerical labor necessary to accomplish this, can only be imagined.

## Statement of accounts settled and amounts involved from June 30, 1861, to June 30, 1868

For the year ending—	Paymasters' accounts.		Ordnance, medical, and miscellaneous accounts.		Indian agents' accounts.		Bounty, arrears of pay, &c., accounts.		Recruiting service, &c., accounts.		Total.	
	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.
June 30, 1862	141	\$4,181,276 33	4,017	\$29,138,526 30	616	\$3,335,935 22	3,328	\$249,180 64	1,504	\$917,088 97	9,806	\$37,111,937 47
June 30, 1863	645	47,873,321 36	11,802	38,847,899 20	950	2,098,257 57	18,191	9,443,283 39	1,756	386,783 94	37,364	91,664,467 76
June 30, 1864	773	85,944,515 39	13,968	55,539,537 64	901	2,342,134 74	60,756	10,970,258 91	1,860	2,230,744 15	99,698	139,917,380 63
June 30, 1865	736	90,684,547 46	24,039	52,647,077 96	866	3,331,449 06	54,517	14,047,349 35	2,594	6,019,331 56	110,774	158,040,305 05
June 30, 1866	991	110,238,718 62	7,258	26,962,784 54	448	2,661,246 33	56,335	16,189,347 17	3,712	91,553,127 66	91,379	177,338,134 34
June 30, 1867	1,431	183,041,476 79	3,206	24,030,181 16	821	4,273,268 91	58,121	10,638,732 78	3,763	19,691,437 59	68,364	240,863,068 55
June 30, 1868	1,039	146,303,528 14	1,897	20,464,802 13	962	5,301,722 68	903,960	19,366,445 66	4,416	5,362,140 63	210,293	194,953,039 67
Total	5,767	670,632,493 29	66,197	236,600,808 67	4,804	23,364,934 97	529,298	74,137,078 12	17,839	57,362,656 52	683,898	1,062,117,971 67

## Statement of property accounts and miscellaneous work performed in connection with the settlement of above accounts.

For the year ending—	Number of—						Certificates from rolls furnished Payr Genl.
	Property acts examined and adjusted.	Back pay and bounty claims rejected.	Letters written.	Letters, claims, &c., received, briefed, and registered.	Requisitions registered and posted.		
June 30, 1862	5,021	629	14,394	37,473	5,589	.....	.....
June 30, 1863	7,368	1,470	40,651	134,816	5,144	.....	.....
June 30, 1864	29,745	2,374	108,373	254,690	5,410	.....	.....
June 30, 1865	163,429	2,210	136,569	170,340	5,995	.....	38,904
June 30, 1866	176,953	19,099	370,020	245,903	2,686	.....	74,041
June 30, 1867	141,698	27,326	478,477	466,305	2,401	.....	134,328
June 30, 1868	129,463	41,217	603,698	250,269	1,868	.....	320,408
Total	682,987	94,428	1,742,373	1,548,736	29,105	.....	607,681

In the settlement of such a vast number and variety of claims, where much of the evidence is presented in the form of affidavits, it is not surprising that frequent instances of fraud have occurred. Every method that care and experience could suggest has been adopted to protect the interests of the government and of honest claimants. Many and probably by far the largest number of these attempted frauds have been discovered and frustrated, but quite a large number have been successfully prosecuted through perjury and forgery. As the law is now, in consequence of the lapse of time between their perpetration and discovery, but few of these offences can be criminally punished, and the civil remedy furnished by the act of March 2, 1863, is comparatively valueless, in claims for pay and bounty, in consequence of the poverty of the fraudulent claimants.

Through the active co-operation of the United States district officers, about \$50,000 have been recovered which had been paid in fraudulent cases, and occasionally criminals have been convicted and punished. The division in charge of this work has now about 400 cases under investigation. To prosecute such cases successfully, it is necessary that authority should be given for the appointment of clerks for detective service, to be employed in the same manner as is now done by the Pension Office. This measure is especially recommended and also an appropriation of \$10,000 for the purpose of defraying the necessary expenses of such service. I cannot doubt that it would be a valuable and economical expenditure for the discovery and prevention of such frauds and to secure the repayment of money fraudulently obtained.

I am, sir, very respectfully, your obedient servant,

EZRA B. FRENCH, *Auditor.*

Hon. HUGH McCULLOCH,  
*Secretary of the Treasury.*

## REPORT OF THE THIRD AUDITOR.

TREASURY DEPARTMENT,  
*Third Auditor's Office, October 29, 1868.*

SIR: I have the honor to submit the following report of the operations of this office for the fiscal year ending 30th June, 1868, and for the first quarter of the current fiscal year, with such suggestions as seem proper to promote the prompt and efficient disposition of public business.

During the past fiscal year the following amounts were drawn from the treasury, to wit:

Amount drawn out of the treasury in the fiscal year ending 30th June, 1868.....	\$101,552,446 48
--	------------------

As follows:

Amount advanced same period .....	\$96,916,296 70
Amount of claims paid.....	4,636,149 78

	101,552,446 48
--	----------------

Amount of counter-requisitions drawn on sundry persons same period, in favor of the Treasurer of the United States .....	\$21,689,574 04
--	-----------------



As follows:

Third Auditor's transfers .....	\$14,012,215 15
Second Auditor's transfers .....	123,621 94
Adjutant General, War Office .....	1,065 53
Drafts cancelled .....	64,898 00
Deposits .....	7,487,773 42
	<hr/>
	21,689,574 04
	<hr/>

Amount of accounts settled, of advances made to the disbursing officers, agents, and States, prior to and in the fiscal year ending 30th of June, 1868 .....	\$434,577,597 74
Amount of claims settled and paid .....	4,636,149 78
	<hr/>
Total .....	439,213,747 52
	<hr/>

*First quarter, ending 30th September, 1868.*

Amount drawn out of the treasury for the quarter ending 30th September, 1868 .....	\$25,686,711 18
	<hr/>

As follows, to wit:

Amount advanced .....	\$25,051,972 86
Amount of claims paid .....	634,738 32
	<hr/>
	25,686,711 18
	<hr/>

Amount of counter-requisitions drawn on sundry persons, in favor of the Treasurer of the United States .....	\$4,488,945 24
	<hr/>

As follows, to wit:

Third Auditor's transfers .....	\$3,071,886 59
Second Auditor's transfers .....	694,529 10
Deposits .....	722,529 55
	<hr/>
	4,488,945 24
	<hr/>

Amount of accounts settled in the quarter ending 30th September, 1868 .....	\$72,787,864 92
Amount of claims paid .....	634,738 32
	<hr/>
	73,422,603 24
	<hr/>

SUMMARY OF SETTLEMENTS.

Amount settled for fiscal year .....	\$439,213,747 52
Amount settled for first quarter .....	73,422,603 24
	<hr/>
Aggregate .....	512,636,350 76
	<hr/>

The following is a statement of the amount drawn out of the treasury, under the several heads of appropriations for the fiscal year ending 30th June, 1868, to wit:

Quartermasters' department .....	\$58,579,901 80	
Subsistence of the army .....	4,120,816 28	
Engineer department.....	6,107,538 35	
Pensions.....	28,660,116 75	
Horses and other property lost .....	178,677 12	
Freedmen's Bureau .....	3,905,396 18	
		<u>\$101,552,446 48</u>

And for the first quarter of the current fiscal year there were drawn—

Quartermasters' department.....	\$10,522,477 66	
Subsistence of the army.....	1,931,555 13	
Engineer department.....	1,570,536 37	
Pensions .....	11,073,486 75	
Horses and other property lost .....	88,655 27	
Freedmen's Bureau.....	500,000 00	
		<u>25,686,711 18</u>
Total.....		<u><u>127,239,157 66</u></u>

*Report of the operations of the quartermasters' division for the fiscal year ending June 30, 1868.*

	Money accounts.		Property turns.	Supplemental settlement's.			Signal accounts.			Total.		Number of let- ters sent out.
	Number.	Amount involved.		Property.	Money.	Amount involved.	Property.	Money.	Amount involved.	Number.	Amount involved.	
On hand June 30, 1867.	1,909	\$170,067,515 73	37,620	173	25	\$20,875 31	1	1	\$338 19	39,530	\$170,067,873 92	.....
Received during the month of July, 1867.	156	10,328,996 06	218	429	135	49	1	1	445 05	576	10,330,316 42	.....
August, 1867.	117	11,669,640 11	429	143	30	1,060 82	1	1	731	1,670,940 93	.....	
September, 1867.	43	8,111,767 40	884	143	41	702 35	2	2	533 24	1,102	8,112,469 75	.....
October, 1867.	88	8,649,805 39	769	149	44	10,191 15	2	1	533 24	1,050	8,650,529 78	.....
November, 1867.	103	9,660,966 15	723	154	46	1,800 64	2	1	533 24	1,028	9,662,796 79	.....
December, 1867.	107	9,763,672 30	816	189	25	820,442 51	.....	.....	.....	1,137	9,763,672 30	.....
January, 1868.	94	2,612,653 45	535	328	65	820,442 51	.....	.....	.....	1,042	3,433,085 96	.....
February, 1868.	77	21,969,060 69	383	365	67	34,315 91	.....	.....	.....	897	22,013,296 80	.....
March, 1868.	126	7,749,854 31	425	267	59	12,087 09	.....	.....	.....	660	7,761,951 40	.....
April, 1868.	122	5,150,503 30	286	301	39	19,899 33	6	6	3,835 20	660	5,174,237 73	.....
May, 1868.	79	5,262,408 53	172	268	97	42,600 03	1	1	1,142 72	618	5,306,151 96	.....
June, 1868.	78	5,253,762 41	486	217	51	20,190 63	.....	.....	.....	832	5,273,953 04	.....
Total	3,101	276,450,846 23	43,746	2,509	636	973,473 42	11	12	7,016 75	50,015	277,431,336 40	.....
Reported during the month of July, 1867.	953	\$7,552,835 23	1,219	173	25	\$20,875 31	.....	.....	.....	1,680	\$7,579,710 64	1,389
August, 1867.	200	17,029,858 21	1,028	143	40	1,060 82	2	2	.....	1,104	17,040,649 03	1,798
September, 1867.	226	16,738,720 94	1,033	149	41	10,191 15	.....	.....	.....	1,427	16,738,720 94	1,551
October, 1867.	221	7,623,215 25	885	154	46	1,800 64	.....	.....	.....	1,444	7,633,406 40	1,526
November, 1867.	199	4,992,069 67	695	189	25	820,442 51	.....	.....	.....	1,296	4,993,890 31	1,564
December, 1867.	943	17,023,696 98	816	328	65	820,442 51	.....	.....	.....	1,273	7,023,696 98	9,004
January, 1868.	224	11,201,645 26	1,151	365	67	34,315 91	.....	.....	.....	1,286	12,032,067 77	2,038
February, 1868.	170	4,036,604 43	1,000	267	59	12,087 09	.....	.....	.....	1,452	4,060,920 54	2,726
March, 1868.	140	6,249,038 67	1,145	301	39	19,899 33	.....	.....	.....	1,631	6,261,135 76	2,756
April, 1868.	165	11,073,771 29	940	301	39	42,600 03	.....	.....	.....	1,365	11,092,970 62	3,756
May, 1868.	150	3,145,256 54	879	268	97	20,190 63	.....	.....	.....	1,494	3,160,536 37	4,005
June, 1868.	276	61,357,813 79	1,086	217	51	20,190 63	.....	.....	.....	1,630	61,378,004 42	4,011
Total	2,497	180,652,556 16	12,012	2,509	636	973,473 42	2	12	.....	17,656	181,636,029 58	28,633
Remaining unsettled June 30, 1868.	604	115,798,290 07	31,734	.....	.....	.....	9	12	.....	32,339	115,805,306 82	.....
Total	3,101	276,450,846 23	43,746	2,509	636	973,473 42	11	12	.....	50,015	277,431,336 40	36,633

*Report of the operations of the quartermasters' division for the first quarter of the fiscal year ending June 30, 1868.*

	Money accounts.		Prop'ty turns.	Supplemental settlements.			Signal accounts.			Total.		No. of let- ters sent out.
	No.	Am't Involved.		Prop'ty.	Money.	Am't Involved.	Prop'ty.	Money.	Am't Involved.	No.	Am't Involved.	
On hand June 30, 1868.....	604	\$115,798,990 07	31,734							28,359	\$115,805,306 82	
Received during the month of July, 1868.....	50	3,442,186 99	222	364	57	26,083 67	9	19	\$7,016 75	713	3,451,260 66	
Received during the month of August, 1868.....	80	6,837,624 54	117	284	81	8,629 11				451	6,846,253 65	
Received during the month of Sept., 1868.....	41	3,483,719 91	118	253	92		9	3	19,418 95	516	3,513,132 86	
Total.....	734	129,571,821 51	32,191	861	230	17,722 78	18	15	26,439 70	34,039	129,615,973 99	
Reported during the month of July, 1868.....	138	\$1,315,819 62	973	384	57	\$9,083 67				1,551	\$1,394,906 20	3,689
Reported during the month of August, 1868.....	83	9,598,000 68	969	224	81	8,629 11				1,377	9,574,629 79	9,151
Reported during the month of Sept., 1868.....	57	482,361 74	1,077	253	98					1,479	482,361 74	3,299
Total.....	278	4,364,175 04	3,038	861	230	17,722 78				4,407	4,381,897 69	9,139
Remaining unsettled September 30, 1868.....	446	125,207,646 47	29,153				18	15	\$26,439 70	29,633	125,234,076 17	
Total.....	734	129,571,821 51	32,191	861	230	17,722 78	18	15	26,439 70	34,039	129,615,973 99	9,139

NOTE.—Of the accounts stated as "remaining unsettled" in this report, the greater number are under examination, in various stages of settlement; the examination of vouchers connected therewith amounting to \$55,598,756 89, being complete, and the cases nearly ready to be reported to the Comptroller.

## SUBSISTENCE DIVISION.

The following is a report of the business transacted in the subsistence division during the fiscal year ending June 30, 1868:

There have been received and registered during the year 3,627 money accounts of officers disbursing in the subsistence department, involving the expenditure of \$11,276,166 91.

During the same period 3,776 accounts (containing 64,696 vouchers) were audited and reported to the Second Comptroller of the Treasury, involving the expenditure of \$12,249,009 77.

In connection with the above, there were received and registered during the year 2,528 provision returns, and within the same period 2,704 provision returns (containing 62,662 vouchers) were examined and adjusted.

The total number of vouchers contained in the accounts examined was 127,358.

During the year 1,354 official letters were written, 1,245 pages of differences written and copied, and 3,427 queries received and answered.

*Recapitulation.*

No. of accounts.		Amount involved.
1,374	Remaining on hand June 30, 1867 .....	\$2,908,699 55
3,627	Received during the year ending June 30, 1868.....	11,276,166 91
5,001	Total.....	14,184,866 46
3,776	Audited and reported to the Second Comptroller during the year...	12,249,009 77
1,225	Remaining unsettled June 30, 1868 .....	1,935,856 69
<hr/>		
Provision returns on hand June 30, 1867.....		1,338
Provision returns received during the fiscal year.....		2,528
Total.....		3,866
Provision returns examined during the year .....		2,704
Provision returns remaining on hand June 30, 1868 .....		1,162
<hr/>		
Number of money accounts on hand June 30, 1867 .....		1,374
Number of provision returns on hand June 30, 1867.....		1,338
		2,712
Number of money accounts received during the fiscal year.....		3,627
Number of provision returns received during the fiscal year .....		2,528
		6,155
Total.....		8,867
Number of money accounts audited during the year.....		3,776
Number of provision returns examined during the year.....		2,704
		6,480
Total number of accounts on hand June 30, 1868.....		2,387

During the quarter ending September 30, 1868, there were received and registered 806 money accounts, involving an expenditure of \$2,419,441 12, to which add 1,225 accounts, involving an expenditure of \$1,935,856 69, on hand June 30, 1868, making a total of 2,031 accounts, involving \$4,355,297 81, of which 647 accounts, involving \$2,526,778 09, were audited and reported to the Second Comptroller during the quarter, leaving unsettled 1,384 accounts, involving \$1,828,519 72, as recapitulated below.

No. of accounts.	Amount involved.
1,225 Accounts unsettled June 30, 1868.....	\$1,935,856 69
866 Accounts received during the quarter .....	2,419,441 12
<b>2,031</b>	<b>4,355,297 81</b>
647 Accounts audited during the quarter.....	2,526,778 09
<b>1,384</b> Accounts on hand unsettled September 30, 1868 .....	<b>1,828,519 72</b>
Provision returns on hand June 30, 1868.....	1,162
Provision returns received during the quarter .....	653
<b>Total</b> .....	<b>1,815</b>
Provision returns examined during the quarter.....	620
Provision returns remaining on hand September 30, 1868.....	<b>1,195</b>

Number of letters written during the quarter, 261; number of vouchers in money accounts examined, 12,281; number of vouchers in provision returns examined, 13,401; total vouchers, 15,682.

## ENGINEER DIVISION.

*Statement of business transacted in the engineer division during the year ending June 30, 1868.*

Referring to quarterly and monthly accounts.	Number of accounts.		Amount involved per officers' statements.
	Quarterly.	Monthly.	
Remaining on file unadjusted June 30, 1867....	21	269	\$4,446,891 07
Received during the year ending June 30, 1868.	9	550	6,365,977 95
<b>Total to be accounted for</b> .....	<b>30</b>	<b>819</b>	<b>10,812,869 02</b>
<i>Adjusted and otherwise accounted for.</i>			
Adjusted .....	14	488	\$6,550,320 87
Returned to engineer department .....	7	12	36,816 21
Referred to the Second Comptroller.....	.....	2	15,070 48
<b>Aggregate</b> .....	<b>21</b>	<b>502</b>	<b>6,602,207 56</b>
Remaining on file unadjusted June 30, 1868....	9	317	\$4,210,661 46

The amount of disbursements credited to disbursing officers in the accounts adjusted during the year is .....	\$5,106,888 67
And the amount so credited in nineteen special settlements is .....	72,151 23
<b>Aggregate</b> .....	<b>5,179,039 90</b>

*Statement of business transacted in the engineer division during the first quarter of the fiscal year ending the 30th of June, 1868.*

Referring to quarterly and monthly accounts.	Number of accounts.		Amount involved per officers' statements.
	Quarterly.	Monthly.	
On file unadjusted at the commencement of the quarter .....	9	317	\$4, 210, 661 46
Received during the quarter .....	30	47	571, 111 25
Total to be accounted for .....	39	364	4, 781, 772 71
Adjusted during the quarter .....	12	169	2, 227, 126 60
Remaining on file at the close of the quarter, September 30, 1868 .....	27	195	2, 554, 646 11
The amount of disbursements credited to disbursing officers in the accounts adjusted during the quarter is .....			\$2, 288, 789 38
And the amount so credited in six special settlements is .....			44, 202 48
Aggregate .....			2, 332, 991 86

**STATE WAR CLAIMS.**

*Statement showing the operations of the State war claims division for the year ending June 30, 1868.*

	Original accounts.		Special settlements.	
	No.	Amount.	No.	Amount.
On hand June 30, 1867 .....	1	\$3, 427, 392 43		
Received during fiscal year .....	39	2, 583, 872 64	25	\$3, 623, 433 33
Total .....	40	6, 011, 265 07	25	3, 623, 433 33
Reported during the fiscal year .....	33	\$4, 339, 576 44	25	\$3, 623, 433 33
On hand June 30, 1868 .....	7	1, 671, 688 63		
Total .....	40	6, 011, 265 07	25	3, 623, 433 33

Letters received from July 1, 1867, to June 30, 1868, inclusive, 236.

Letters written from July 1, 1867, to June 30, 1868, inclusive, 248.

*Statement showing the operations of the State war claims division for the quarter ending September 30, 1868.*

	Original accounts.		Special settlements.	
	No.	Amount.	No.	Amount.
On hand June 30, 1868 .....	7	\$1, 671, 688 63		
Received during the months of July, August, and September, 1868 .....	12	557, 590 44	10	\$3, 341, 261 45
Total .....	19	2, 229, 269 07	10	3, 341, 261 45
Reported during the months of July, August, and September, 1868 .....	7	\$1, 126, 284 40	10	\$3, 341, 261 45
On hand September 30, 1868 .....	12	1, 102, 984 67		
Total .....	19	2, 229, 269 07	10	3, 341, 261 45

Letters received from July 1, 1868, to September 30, 1868, inclusive, 69.

Letters written from July 1, 1868, to September 30, 1868, inclusive, 74.

The several State authorities have been more prompt and energetic during the last year than during any previous year in supplying deficiencies, filing additional evidences, explanations, &c., and the result is seen in the satisfactory condition and nearness to final settlement of the accounts on file in the division.

#### CLAIMS DIVISION.

The following statement exhibits the operations of the division of claims during the fiscal year ending June 30, 1868, and also the condition of its business at that date.

The duties of this division embrace the settlement of claims of a miscellaneous character arising in various branches of service in the War Department under current appropriations, and also under special acts of Congress; of claims for compensation for horses and other property lost or destroyed in the military service of the United States, under act of March 3, 1849; of claims for value of steamboats and other vessels and railroad engines and cars lost or destroyed while in same service, as provided for in same act; and also claims growing out of the Oregon and Washington Indian war of 1855 and 1856, under act of March 2, 1861.

##### 1. *Miscellaneous claims.*

The number of this class of claims received and docketed during the year is 2,868, in 2,759 of which the aggregate amount claimed was \$3,213,385 37. In the remaining 109 no sums were stated.

The number of claims (including those received prior to, as well as during the year) audited and otherwise disposed of within the same period is 2,725, in which the aggregate amount claimed was \$3,203,943 34, and the aggregate allowed \$2,782,760 03.

During the year there have been 1,890 letters written relative to this class of claims and 2,130 letters received and docketed. Special reports in 93 cases have also been made to the Second Comptroller during the year.

The following table exhibits the state of the business of this division at the commencement of the year, its progress through the year, and its condition at the end thereof:

	No.	Am't claimed.	Amount allowed.
A. Claims undisposed of and remaining on hand June 30, 1867 .....	3,388	\$1,381,452 73	
B. Claims received during the year ending June 30, 1868 .....	2,868	3,213,385 37	
C. Claims audited and otherwise disposed of during the year ending June 30, 1868 .....	2,725	3,203,943 34	\$2,782,760 03
D. Claims undisposed of and remaining on hand June 30, 1868 .....	3,531	1,390,894 76	

A. The above is the aggregate claimed in 2,342 of the cases; in the remaining 1,046 no sums are stated.

B. These figures show the aggregate claimed in 2,759 cases, no amounts being stated in the remaining 109.

C. In 63 of the cases disposed of amounts were not specified; the above shows the aggregate claimed in 2,662 cases.

D. The above sum exhibits the aggregate claimed in 2,398 claims; in the other 1,133 no amounts were stated.



### 2. Horse claims.

The number of horse claims, &c., received and docketed during the year ending June 30, 1868, is 656, in which the aggregate amount claimed was \$254,744 74.

The number settled and finally disposed of during the same period (including those received prior to, as well as during the year) was 848, in which the aggregate amount claimed was \$173,226 39, and on which the aggregate amount allowed was \$79,895 91.

There have been during the year 13,471 letters written relative to this class of claims and 4,620 letters have been received and docketed, 9,400 claims have been examined and suspended and 2,650 briefs made.

The following table presents the condition of the business in this branch of the division both at the commencement and close of the year as well as its progress through the year.

	No.	Amount claimed.	Am't allowed.
Claims on hand undisposed of June 30, 1867...	6,481	\$1,071,142 70	.....
Claims received during the year ending June 30, 1868.....	656	254,744 74	.....
*Claims settled and otherwise disposed of during the year ending June 30, 1868.....	848	173,226 39	\$79,895 91
Claims on hand undisposed of June 30, 1868...	6,269	1,152,661 05	.....

\*Of this number 515 were allowed and 333 disallowed.

### 3. Claims for value of lost steamboats, &c.

The number of this class of claims received and docketed during the year ending June 30, 1868, is 11, in which was claimed an aggregate of \$114,423.

The number settled and otherwise disposed of during the year is 25, involving an aggregate of \$189,007 09; the aggregate amount awarded on these cases was \$116,254 21.

During the year 152 letters have been written and 60 received and docketed relative to this class of claims.

The subjoined table shows the condition of the business in this branch of the division at the beginning of the year, its progress through the year, and likewise its condition at the end thereof.

	No.	Amount claimed.	Am't allowed.
Claims on hand undisposed of June 30, 1867...	97	\$956,425 20	.....
Claims received during the year ending June 30, 1868.....	11	114,423 00	.....
Claims settled and otherwise disposed of during the year ending June 30, 1868.....	25	189,007 09	\$116,254 21
Claims on hand undisposed of June 30, 1868 ..	83	881,841 11	.....

### 4. Oregon and Washington Indian war claims.

The number of these claims received and docketed during the year is 128, in which the aggregate amount claimed was \$15,095 56.

The number settled and otherwise disposed of during the year is 110, on which an aggregate amount of \$24,328 54 was claimed, and an aggregate amount of \$11,938 85 allowed.

178 letters relative to this class of claims have been written during the year, and 14<sup>1</sup>/<sub>2</sub> received and registered.

The following table exhibits the condition of the business in this branch of the division:

	No.	Amount claimed.	Am't allowed.
Claims on hand undisposed of June 30, 1867...	876	\$117,606 30	.....
Claims received during the year ending June 30, 1868.....	128	15,095 56	.....
Claims settled and otherwise disposed of during the year ending June 30, 1868.....	110	24,328 54	\$11,938 85
Claims undisposed of and remaining on hand June 30, 1868 .....	894	108,373 32	.....

The following tabular statements show the condition of the business in the various branches of the division of claims both at the commencement and close of the quarter ending September 30, 1868, and also its progress during that period:

#### 1. Miscellaneous claims.

	No.	Amount claimed.	Am't allowed.
A. Claims on hand undisposed of June 30, 1868.	3,531	\$1,390,894 76	.....
B. Claims received during the quarter ending September 30, 1868.....	874	495,611 91	.....
C. Claims settled and otherwise disposed of during the quarter ending September 30, 1868.	479	500,168 96	\$399,810 17
D. Claims on hand undisposed of September 30, 1868.....	3,926	1,386,337 69	.....

A. This amount is the aggregate claimed in 2,398 claims, the amounts claimed in the other 1,133 not being stated.

B. This amount is the aggregate claimed in 861 cases; in the other 13 no amounts were stated.

C. This number and amount includes 82 claims referred elsewhere for adjudication, the aggregate claimed therein being \$7,557 73.

D. This amount is the aggregate claimed in 2,780 claims, no amounts being stated in the other 1,146.

#### 2. Horse claims.

	No.	Amount claimed.	Am't allowed.
Claims on hand undisposed of June 30, 1868...	6,289	\$1,152,661 05	.....
Claims received during the quarter ending September 30, 1868.....	115	18,783 16	.....
*Claims settled and otherwise disposed of during the quarter ending September 30, 1868....	143	22,887 77	\$14,504 74
Claims undisposed of and remaining on hand September 30, 1868.....	6,261	1,148,556 44	.....

\* Of this number 112 were allowed and 31 rejected, transferred, &c.

3. *Claims for lost steamboats, &c.*

	No.	Amount claimed.	Am't allowed.
Claims on hand undisposed of June 30, 1868...	83	\$981,841 11	.....
Claims settled and otherwise disposed of during the quarter ending September 30, 1868 .....	3	42 000 00	\$29,350 32
Claims undisposed of and remaining on hand September 30, 1868.....	80	839,841 11	.....

4. *Oregon and Washington Indian war claims.*

	No.	Amount claimed.	Am't allowed.
Claims on hand undisposed of June 30, 1868...	894	\$108,373 32	.....
Claims received during the quarter ending September 30, 1868.....	34	3,642 12	.....
Claims settled and otherwise disposed of during the quarter ending September 30, 1868 .....	30	8,599 03	\$5,218 94
Claims on hand undisposed of September 30, 1868.	898	103,416 41	.....

*Report of the Bureau of Refugees, Freedmen, and Abandoned Lands division.*

The following is a report of the operations of the division engaged in the settlement of the accounts appertaining to the Bureau of Refugees, Freedmen, and Abandoned Lands, for the fiscal year ending the 30th June, 1868, and also for the quarter ending 30th September, 1868.

	Money accounts.		Property returns.	Provision returns.
	No.	Amount involved.		
On hand 30th June, 1867.....	380	\$1,870,990 30	608	.....
Received during the fiscal year, per detailed statement.....	187	3,545,760 17	2,402	513
	567	5,416,750 47	3,010	513
Reported during the fiscal year, per detailed statement .....	563	\$5,370,574 12	2,960	513
On hand 30th June, 1868.....	4	\$46,176 35	50	.....
Received from June 30 to September 30, 1868 .....	61	970,352 01	542	.....
	65	1,065,528 36	592	.....
Reported from June 30 to September 30, 1868 .....	28	527,620 75	440	.....
	37	488,907 61	152	.....

*Detailed statement.*

	Money ac- counts.	Involving.	Property returns.
Received in July, 1867.....	26	\$381,443 69	107
Received in August, 1867.....	21	465,604 52	188
Received in September, 1867.....			323
Received in October, 1867.....	32	629,579 85	208
Received in November, 1867.....	14	239,906 36	182
Received in December, 1867.....	21	405,666 28	103
Received in January, 1868.....	20	305,488 18	246
Received in February, 1868.....	16	248,884 78	194
Received in March, 1868.....	3	182,820 67	247
Received in April, 1868.....	13	170,210 57	167
Received in May, 1868.....	19	469,978 92	172
Received in June, 1868.....	2	46,176 35	202
	187	3,545,760 17	2,402
Reported in July, 1867.....	21	182,600 11	140
Reported in August, 1867.....	91	217,240 38	196
Reported in September, 1867.....	105	630,943 80	134
Reported in October, 1867.....	109	417,768 60	43
Reported in November, 1867.....	9	107,177 16	92
Reported in December, 1867.....	55	1,633,031 27	135
Reported in January, 1868.....	64	822,633 37	224
Reported in February, 1868.....	23	105,563 87	351
Reported in March, 1868.....	32	519,575 14	383
Reported in April, 1868.....	17	240,537 13	284
Reported in May, 1868.....	12	237,583 43	483
Reported in June, 1868.....	25	275,919 86	496
	563	5,370,574 12	2,960

## PENSION DIVISION.

*General report of the business of the pension division for the fiscal year ending 30th June, 1868.*

	Number of accounts.	Amount involved.	Letters.	
			Received.	Written.
Accounts of agents on hand 1st July, 1867.....	401	\$16,094,239 71	.....	.....
Accounts received during the year.....	728	23,822,743 16	.....	.....
Total.....	1,129	39,916,982 87	5,573	6,716
Accounts reported to Second Comptrol- ler, as settled during the year.....	482	12,204,728 00	.....	.....
Remaining unsettled 1st July, 1868....	647	27,712,254 87	.....	.....
Pension claims settled during the fiscal year.....	1,093	67,970 11	.....	.....

Number of pensioners' names recorded and transferred, including those whose pensions have been increased during the year, 47,833.

*General report of the business of the pension division for the quarter ending 30th September, 1868.*

	Number of accounts.	Amount involved.	Letters.	
			Received.	Written.
Accounts of agents on hand July 1, 1868.	647	\$27,712, 254 87	.....	.....
Accounts of agents received during the quarter.....	172	1,799, 630 60	.....	.....
Total.....	819	29,511, 885 47	1,011	1,292
Accounts reported to Second Comptroller during the quarter.....	156	4,137, 363 71	.....	.....
Remaining unsettled 1st October, 1868..	663	25,374, 521 76	.....	.....
Pension claims settled during the quarter.	133	12,280 57	.....	.....

Number of pensioners' names recorded and transferred, including those whose pensions have been increased during the quarter, 47,139.

**BOUNTY LAND DIVISION.**

*Report for the fiscal year ending June 30, 1868, of the "soldiers' claims and bounty land division."*

During the fiscal year ending June 30, 1868, 915 bounty land claims, under the acts of Congress of September 28, 1850, and March 3, 1855, have been examined and returned to the Commissioner of Pensions under proper certificates.

Thirty-five invalid pension claims have been reported to the Commissioner of Pensions for his action.

A settlement was made in favor of the Soldiers' Home, or Military Asylum, for \$21,294 50, being for arrears due and unpaid to deceased soldiers of the war of 1812, as appears by the records of this office.

Two hundred and fifteen letters were written on matters relating to the war of 1812 and the war of the Revolution.

The following is a report of the bounty land division of this office for the quarter ending 30th September, 1868, viz:

Two hundred and thirty-six bounty land claims examined and returned to the Commissioner of Pensions under proper certificates.

Nine invalid pension claims reported to the Commissioner of Pensions for his action.

Seventy-five letters written on subjects relating to the war of the Revolution and the war of 1812.

From the foregoing statements it will be perceived that the vast amount of business that accumulated in this office during the rebellion is being rapidly disposed of.

In the division of quartermasters' accounts, all the money accounts for 1865 and preceding years; all for 1866, except 18; all for 1867, except 122; and all for 1868, except 306, have been settled and disposed of.

There are, however, about 27,000 property accounts unsettled; but the clerks now in charge of the money accounts can soon be employed on the property accounts, when the latter will in like manner be rapidly disposed of.

All the accounts of the commissaries' division, except three for 1867, and

1,381 for 1868, have also been settled and disposed of. This division, in fact, is now about up to the peace standard.

In the engineers' division all the accounts have also been settled, except 16 for 1867, and 206 for 1868.

The State war claims division is progressing rapidly and satisfactorily in the settlement of the claims of the several States for money advanced and liabilities incurred in furnishing men and munitions of war to aid in suppressing the rebellion.

Much delay has arisen in disposing of this business by the peculiar and anomalous claims that have been presented.

At the breaking out of the rebellion but little was known among the authorities and people of the loyal States of military matters. When appeals were made by the lamented President Lincoln to those States for men and munitions of war, to save the very life of the nation, those appeals were responded to in the most prompt and patriotic manner, without reference or care for cost, so that the great object should be attained of preserving the Constitution and the Union. Being unacquainted, as already stated, with the laws and regulations of the War Department on such subjects, disbursements were made and liabilities incurred, to large amounts, that were not sanctioned by those laws and regulations; and as the accounting officers of the treasury are properly controlled and directed by these laws and regulations, they are compelled to disallow many such items of expenditure. It would seem but just, however, that the States should be refunded all moneys advanced by them, or for which they have become responsible, where such expenditures were pertinent to the great object of saving the nation in the day of its darkest and heaviest trial.

The business of the pension division of this office is already very heavy, and is rapidly increasing. There are now on the rolls of this office the following pensioners, viz:

Revolutionary—act of 4th July, 1836.....	1
“ “ 2d February, 1848.....	55
“ “ 29th July, 1848.....	45
“ “ 3d February, 1853.....	787
War of 1812, Florida war, Mexican war, and Indian and other wars .....	1, 303
Invalid pensions—rebellion .....	74, 782
Widows' pensions “ .....	90, 052
Making an aggregate of.....	<u>167, 025</u>

And requiring for their payment the enormous sum of \$23,658,598.

Large as the number is, and great the amount necessary to their payment, the numbers are constantly increasing, as 94,890, including children, were added to the list during the fiscal year ending 30th June, 1868.

While every patriotic heart earnestly desires that those who have been disabled in the service of their country shall be provided for, and the families also of those who laid down their lives a noble sacrifice on the altar of liberty, a just regard to the true interests of those beneficiaries and to the rest of our fellow-citizens requires that this just bounty of our country should not be abused. There can be but little doubt that many frauds have been and are being practiced upon the government under color of the pension laws, and effectual measures should be adopted to expose, punish and prevent those frauds. To this end the pension lists should first be purged; and when there is reason to believe that one

person is drawing two or more pensions on wounds received at different times, or in different grades of service, such pensioner should be graded according to his highest rank, and greatest amount of disability, and no more. Where persons have been drawing pensions for different grades of disability, who have entirely recovered from their wounds, such persons should be stricken from the pension roll. When the rolls are thus purged, a commutation system might be introduced, especially with reference to the small pensions. In very many cases the few dollars paid biennially can be of but little benefit to the recipients, and, in fact, much of those small stipends is absorbed by agents. In such cases a reasonable sum in hand, calculated on the basis of life annuities, would be a substantial benefit, enabling the recipients to engage in small business, and relieving the country from a constantly accruing and onerous tax. When the list is thus reduced, the rest could be paid direct from the treasury, without the intervention of agents for the government or for the pensioners. Of course this process would require the employment of reliable and disinterested persons, and such legislation is recommended as will authorize their employment, and the whole proceedings herein suggested.

I would again respectfully renew the recommendation heretofore made, for the establishment of a Bureau or Commissioner of Claims, with authority to receive all that may be offered, and restricting the time in which those that arose under the recent rebellion should be presented. Such restriction should be accompanied with a provision forever barring those not presented within that time.

All claims thus presented should be docketed and arranged in classes. Those that can be disposed of under existing laws, to be settled and paid, or rejected. And here I would suggest that provision should be made that claims rejected on a fair hearing should not again be entertained by the executive officers, but should be left to the action of the Court of Claims, or of Congress. Where parties have had full opportunity to furnish all their testimony, and the case is taken up, examined and disposed of at their earnest instance, that should terminate the matter. But as matters now are, it is but the commencement; and it seems that some, if not many, persons only need to know what is required to prove the whole matter. It will be remembered that the testimony generally in these cases is *ex parte*, without an opportunity for government officers to cross-examine the witnesses. In many cases the testimony is evidently written out to meet the objections and carry the cases through, with blanks for names, dates, &c., and thus such claims are finally sustained. In others, witnesses flatly contradict their previous testimony, and frequently great anxiety is manifested to get copies of the testimony previously given, that the new evidence may not entirely controvert it. For these reasons the doctrine of *stare decisis* should be established and maintained. No apprehension need be entertained that meritorious cases would be rejected under such rule. When cases have merit, and claimants do not present them properly, the fullest opportunity is given to amend their record and complete their cases, so that justice may be done.

Where cases are presented that are not embraced by existing laws, but are meritorious, they should be docketed in like manner and reported to Congress, with the testimony; a brief accompanying each case, setting forth the facts in the case; the opinion of the examining office, and the reasons for that opinion.

Where cases are presented not embraced by existing laws, and are not meritorious, reports should in like manner be made to Congress, the cases being docketed, giving the reasons for the unfavorable action, with

all the testimony. In this way the facts in the cases will be perpetuated, and the country be saved in the future hundreds of millions of dollars.

The experience of the past fully justifies the necessity and propriety of a statute of limitation to all claims against the government, and of securing the testimony in relation to all such as exist within a reasonable time, and while the facts are attainable. Even now claims for services, &c., in the revolutionary war are frequently arising, where from lapse of time, destruction or decay of records, or total want of knowledge where to look for the facts, effectually prevent the refutation of any statement that may be made. When, in like manner, years shall have elapsed, and by no means the number that have passed since the Revolution, claims will be brought forward for property taken or destroyed during the recent rebellion, and in all probability the least worthy will be the best sustained and first paid. The experience of over the third of a century, in the examination of claims, causes me to urge this matter on your serious attention.

The law division of this office has charge of the settlement or collection of outstanding balances reported to be due on a final statement of their accounts, from quartermasters, commissaries, pension agents, officers of the engineer corps acting as disbursing agents of the government, who, on ceasing to disburse public moneys, are found in default on such statements of their accounts, as also of contractors who have failed to fulfil their contracts for army supplies, &c.

In such cases the operations of this division involve chiefly a correspondence with the delinquent officer, or sureties to his official bond, with a view to an amicable adjustment of the claims of the United States, and also the preparation of transcripts and briefs for suits, when so ordered by the Second Comptroller of the Treasury.

The number of letters embraced in such correspondence during the past year was 157 written and 83 received. The number of bonds notified, registered and filed, 23. The number of cases referred here for special action amounted to 85.

The balances charged as outstanding in these cases when they were thus referred amounted in the aggregate to the sum of \$1,003,769 67. Of these, 19 have been reported "closed," covering an aggregate of \$305,610 27. In 20 of them further special statements have been made on corrected vouchers and explanations of "disallowances," and the reduction of indebtedness amounted in the aggregate to the sum of \$249,716 22, making in the whole a reduction of the indebtedness in the sum of \$555,326 49; thus leaving an aggregate of balances unsettled of \$448,443 18.

Most of the cases in which these balances occur are now either with the accounting divisions of this bureau for special statement, on further papers and explanations furnished, or with the Second Comptroller on such statements reported to him, and I am informed will be largely reduced, if not entirely closed on such statements.

Two of the 85 cases above enumerated are before Congress, one before the Court of Claims, one reported for suit, and five, parties "not found."

In February, 1868, a claim was referred here from the War Department for suit against John C. Reeside, of Baltimore, Maryland, contractor, for non-fulfilment of his contract, amounting to \$106,877 30. It was referred from this to the claims division for special statement, preliminary to a call upon the sureties to his bond for its adjustment. Since then it is understood that an application had been made by the contractor and his sureties to Congress for relief in the premises, and that



the papers had all been sent to "the committee" having it in charge. Proceedings here were in consequence suspended.

The tabular form of the foregoing statements may be rendered thus, viz:

Number of letters written.....	157
Number of letters received.....	83
Bonds notified, registered, and filed .....	23
Cases referred here and acted upon.....	85
Amount charged as outstanding when referred.....	\$1,003,769 67
Cases closed, amount .....	\$305,610 27
Cases reduced on settlements, amount.....	249,716 22
	<hr/>
	555,326 49
	<hr/>
Balances unsettled, aggregate.....	448,443 18
	<hr/>

I beg leave to call your attention to the suggestions heretofore made, of a modification of the manner of liquidating the obligations of the government.

By the present mode of advancing large amounts to disbursing officers very considerable portions of the funds of the government must lie dormant in the hands of those officers, or in the depositories wherein they are placed, while the temptation is ever present of using those funds, resulting sooner or later in some defalcations. To obviate these evils provision could be made by law that all purchases for government use should be made by officers designated for that purpose, either by contracts, after due public notice, or in the open market, as now provided by law. These purchasing officers should report the accounts for the articles purchased, with duplicates of the contracts or agreement, to another class of officers, also specially designated as receiving officers, who should certify on those accounts that the articles therein designated of the quality and quantity specified had been received. The accounts thus certified should be transmitted to the department on whose account the articles were purchased; and after receiving the administrative examination of that department, should be transmitted to the proper auditing officer. After receiving the necessary examination by such auditing office they should be referred to the proper Comptroller, and on being admitted and certified by him, should be sent to the Treasurer, by whom a draft should be sent to the creditor of the government. The Auditor, Comptroller, and Treasurer could make up their accounts quarterly of the money thus paid out, submit them to the First Comptroller, and on his certificate the amounts could be entered by the Register.

This would obviate the necessity of keeping any money accounts, except against the appropriations; and as the property purchased would be charged against the receiving officers, their accounts for property would be all that would require subsequent adjustment, and in those there is but little risk of loss. The manner of relieving this objection in pension accounts has already been considered.

The following statements, marked A, B, and C, have been prepared with much care, showing the operations of this office by calendar years from 1820 to 1860, both inclusive, the latter being about the beginning of the rebellion; and from 1861 to the 30th September, 1868.

# REPORT OF THE SECRETARY OF THE TREASURY.

71

A.—Statement of fiscal operations of Third Auditor's office from January 1, 1880, to January 1, 1881: also amounts of accounts settled during said period.

Year.	Amount drawn out of the treasury in each year.	Amount advanced to disbursing officers, agents, and States in each year.	Amount of claims paid in each year.	Amount of counter regulations issued in favor of Treasurer of the United States during each year.	Amount of transfers in settlements in each year.	Amount of deposits in each year.	Amount of requisitions and treasury drafts cancelled in each year.	Amount of accounts settled of advances made to disbursing officers, agents, and States in each year.	Amount of accounts settled of advances made to disbursing officers, agents, and States under the provisions of the act of May 1, 1830, "arranges" in each year.	Amount of accounts settled under the provisions of the act of March 2, 1835, on account of civil fund of California.	Amount of accounts settled under the provisions of the act of March 3, 1849, on account of military contributions in Mexico.	Amount of accounts settled of claims allowed and paid out of the appropriation pertaining thereto.
1880	\$3,752,327 78	\$3,585,487 62	\$167,040 16					\$4,567,699 11	\$8,680,190 83			\$167,040 16
1881	3,496,825 76	3,830,675 35	140,564 94					4,356,271 79	7,615,737 94			140,564 94
1882	3,094,101 12	3,007,539 37	104,103 29	962,909 34				3,504,181 98	7,504,034 99			104,103 29
1883	3,013,613 61	3,851,519 25	82,094 36	166,056 69				3,577,098 96	118,509 86			100,312 75
1884	3,487,091 99	3,410,600 87	76,491 12	63,930 63				3,438,545 93	283,280 45			69,004 36
1885	3,556,052 16	3,427,502 23	130,549 93	404,988 98	\$100,330 80	\$304,655 18		3,359,777 37	107,916 19			76,491 12
1886	3,620,829 84	3,871,382 90	49,436 04	126,938 88	33,443 67	95,495 21		3,235,224 09	146,345 37			130,549 93
1887	3,786,696 66	3,743,402 09	43,294 57	95,406 28	80,649 06	14,737 23		3,702,070 27	94,123 53			49,436 04
1888	3,401,822 34	3,363,476 02	39,346 32	89,137 98	59,689 66	30,436 32		3,692,182 23	33,738 48			39,346 32
1889	4,031,590 44	3,897,491 70	134,098 74	119,756 61	41,083 45	71,663 16		3,608,630 64	32,646 86			134,098 74
1890	4,014,144 40	3,986,896 15	27,247 25	32,703 87	25,276 43	7,927 44		3,083,130 73	46,464 98			25,246 35
1891	4,070,836 37	4,002,509 83	68,326 54	115,356 31	115,718 22	20,734 84		4,656,610 45	45,138 67			68,326 54
1892	8,298,729 84	8,251,135 64	37,604 30	292,005 56	96,831 47	18,734 84		4,506,297 86	52,844 26			37,604 30
1893	6,596,246 57	6,495,846 13	64,400 44	136,705 51	102,691 04	34,014 47		4,944,648 16	61,632 69			64,400 44
1894	5,365,364 84	5,213,914 95	49,449 89	149,450 94	136,617 96	12,833 66		5,652,843 81	65,678 87			49,449 89
1895	10,181,515 96	9,979,672 04	108,843 92	316,952 89	999,186 07	17,766 82		6,080,538 56	90,185 07			107,843 88
1896	11,639,359 56	11,847,530 48	91,829 08	713,678 90	644,055 43	69,613 47		6,535,353 74	8,844 03			91,829 08
1897	11,639,359 56	11,847,530 48	91,829 08	713,678 90	644,055 43	69,613 47		6,535,353 74	8,844 03			91,829 08
1898	9,449,046 92	9,286,261 67	360,785 25	1,223,429 29	947,424 07	175,986 22		9,270,056 94	40,397 96			360,785 25
1899	6,053,667 57	5,897,181 46	136,486 11	1,162,885 44	630,678 83	52,216 51		8,292,605 46	6,344 24			136,486 11
1900	4,467,795 37	4,381,325 20	148,470 45	676,451 23	655,110 76	21,340 47		7,776,813 32	10,853 32			148,470 45
1901	5,389,116 11	5,279,791 41	109,324 70	396,774 86	383,697 25	13,107 61		5,000,790 71	9,000 00			109,324 70
1902	4,769,556 86	4,701,606 56	68,000 30	516,417 42	441,892 81	5,291 35		5,373,723 53	90 00			68,000 30
1903	5,719,696 56	5,719,696 56	97,517 35	464,057 02	411,629 21	5,291 35		5,373,723 53	90 00			97,517 35
1904	15,342,829 14	15,342,829 14	238,424 18	646,937 08	376,644 83	27,374 14		11,304,746 86	358,998 56			238,424 18
1905	15,181,061 22	15,181,061 22	358,998 56	646,937 08	376,644 83	27,374 14		11,304,746 86	358,998 56			358,998 56
1906	15,298,856 46	15,298,856 46	358,998 56	646,937 08	376,644 83	27,374 14		11,304,746 86	358,998 56			358,998 56
1907	7,411,947 86	7,411,947 86	358,998 56	646,937 08	376,644 83	27,374 14		11,304,746 86	358,998 56			358,998 56
1908	9,061,275 13	9,061,275 13	358,998 56	646,937 08	376,644 83	27,374 14		11,304,746 86	358,998 56			358,998 56
1909	13,119,113 81	13,119,113 81	175,615 70	696,114 65	206,203 11	477,911 54		11,639,127 50	447 90			175,615 70

## Statement of fiscal operations of Third Auditor's office from January 1, 1880, &amp;c.—Continued.

Year.	Amount drawn out of the Treasury in each year.	Amount advanced to dis-burging officers, agents, and States in each year.	Amount of claims paid in each year.	Amount of counter-rep-utations issued in favor of Treasurer of the United States during each year.	Amount of transfers in settlements in each year.	Amount of deposits in each year.	Amount of regulations called in each year.	Amount of accounts settled under the provisions of the act of March 3, 1853, on ac-count of civil fund of Cali-fornia.	Amount of accounts settled under the provisions of the act of March 3, 1849, on ac-count of military contri-butions in Mexico.	Amount of accounts settled of claims allowed and paid out of the appropriation pertaining thereto.
1882	\$6,528,073 60	\$5,903,823 88	\$1,524,249 11	\$4,380,655 44	\$4,353,984 24	\$36,671 30		\$7,453,985 23	\$286,774 18	\$154,949 11
1883	14,681,533 88	14,400,626 28	280,907 60	8,674,256 68	8,615,403 84	68,716 83		14,661,044 31	160,808 09	280,907 60
1884	12,802,952 94	12,544,189 80	258,763 14	3,975,829 67	3,750,528 94	42,000 89		19,474,149 90	261,570 52	258,763 14
1885	17,063,529 26	16,704,147 00	379,382 26	2,630,785 23	2,544,642 66	186,142 57		13,350,300 83	96,141 68	379,382 26
1886	14,102,031 70	13,120,758 22	981,273 38	1,985,805 56	1,794,685 73	141,119 83		16,440,291 89	331,300 21	981,273 38
1887	17,599,858 66	17,242,766 42	357,092 24	1,080,069 94	1,972,684 81	106,364 13		14,606,563 16	190,659 10	357,092 24
1888	23,110,381 57	22,364,503 19	745,878 38	1,748,351 81	1,716,220 18	32,131 63		15,362,245 13	15,937 57	745,878 38
1889	14,108,023 88	13,927,118 34	181,905 54	1,115,718 57	1,942,819 00	172,899 57		20,535,365 48	96,038 28	181,905 54
1890	10,539,617 95	10,352,368 88	187,248 57					15,578,738 07	13,076 80	187,248 57
	357,689,742 99	349,943,423 11	7,746,319 88	42,406,190 25	39,503,886 85	2,609,945 74		337,015,633 75	629,378 28	7,746,319 88

## B.—From January 1, 1861, to September 30, 1868.

Year.	Amount drawn out of the Treasury in each year.	Amount advanced to dis-burging officers, agents, and States in each year.	Amount of claims paid in each year.	Amount of counter-rep-utations issued in favor of Treasurer of the United States during each year.	Amount of transfers in settlements in each year.	Amount of deposits in each year.	Amount of regulations called in each year.	Amount of accounts settled under the provisions of the act of March 3, 1853, on ac-count of civil fund of Cali-fornia.	Amount of accounts settled under the provisions of the act of March 3, 1849, on ac-count of military contri-butions in Mexico.	Amount of accounts settled of claims allowed and paid out of the appropriation pertaining thereto.
1861	\$19,293,247 81	\$19,183,724 49	\$109,523 32	\$1,965,108 68	\$1,126,616 15	\$338,499 53		\$19,657,191 97		\$39,623 32
1862	279,623 22	277,259,721 34	2,362 88	1,448,915 98	1,589,829 63	38,365 90		15,044,573 84		5,393,953 01
1863	979,655,673 33	979,655,419 14	256 19	6,008,807 53	5,993,316 11	564 42		98,898,819 57		2,453,576 62
1864	319,718,985 76	319,718,985 76	0	579,546 57	579,546 57	0		94,319,773 53		1,944,500 64
1865	479,970,398 96	479,970,398 96	0	1,025,998 92	1,025,998 92	0		277,535,773 03		3,292,589 40
1866	607,769,067 74	607,769,067 74	0	1,594,592 93	1,594,592 93	0		377,355,469 01		2,498,985 70
1867	90,200,492 40	87,771,416 66	2,428,975 74	17,594,592 93	7,846,197 90	9,316,850 19		293,007,387 99		4,466,689 70
1868	97,843,931 34	97,843,931 34	0	16,707,883 68	13,419,651 70	3,288,231 98		434,577,597 74		4,656,149 78
1869	101,532,446 48	98,916,296 70	2,616,149 78	91,689,574 04	14,138,992 62	7,487,773 42		73,424,603 24		624,738 32
(*)	25,686,711 19	25,051,972 86	634,738 32	4,468,945 24	3,766,416 14	722,529 55				
	1,919,991,155 02	1,895,398,266 40	24,592,888 62	67,193,709 45	40,479,925 30	22,592,972 70	3,120,791 90	1,672,901,672 82	439 41	24,592,888 62

\* From July 1 to September 30, 1868.

## C.—Comparative statement of amount of business done in Third Auditor's office during the incumbency of present Auditor and previously.

Year.	Amount drawn out of the Treasury in each year.	Amount advanced to dis-burging officers, agents, and States in each year.	Amount of claims paid in each year.	Amount of counter-rep-utations issued in favor of Treasurer of the United States during each year.	Amount of transfers in settlements in each year.	Amount of deposits in each year.	Amount of regulations called in each year.	Amount of accounts settled under the provisions of the act of March 3, 1853, on ac-count of civil fund of Cali-fornia.	Amount of accounts settled under the provisions of the act of March 3, 1849, on ac-count of military contri-butions in Mexico.	Amount of accounts settled of claims allowed and paid out of the appropriation pertaining thereto.
(*)	\$1,246,490,691 63	\$1,229,921,776 57	\$16,570,915 06	\$46,855,672 37	\$41,570,231 35	\$3,854,543 26	\$1,138,599 11	\$407,015,529 18	\$3,925,134 65	\$16,570,915 06
(†)	1,031,130,206 38	1,015,419,919 94	15,600,293 44	62,744,166 33	39,413,580 80	21,346,373 18	1,982,192 79	1,449,922,054 39		15,600,293 44

\* From 1820 to September 30, 1864.

† From September 30, 1864, to October 1, 1868.

In the following table the results of the forty-one years are placed in one column, and of the seven years and nine months opposite, that the proportion of the business done in the two periods may be apparent, as follows, to wit :

	From 1820 to 1860, both inclusive, a period of 41 years.	From January, 1861, to September 30, 1868, a period of seven years and nine months.
Amount of accounts settled of advances made to disbursing officers, agents, and States.....	\$337,015,633 75	\$1,672,901,672 82
Amount drawn out of the treasury .....	357,689,742 99	1,919 921,155 02
Amount advanced to disbursing officers, agents, and States.....	349,943,423 11	1,895,398,266 40
Amount of claims .....	7,746,319 88	24,522,888 62
Amount of counter requisitions issued in favor of the Treasurer of the United States.....	42,406,129 25	67,193,709 45
Amount of transfers in settlements .....	39,503,846 85	40,479,925 30
Amount of deposits.....	2,609,945 74	22,592,972 70
Amount of requisitions and treasury drafts cancelled.....		3,120,791 90
Amount of accounts settled of advances made to disbursing officers, agents, and States under the provisions of the act of May 1, 1820, settled under the head of "Arrearages".....	22,085,092 98	
Amount of accounts settled under the provisions of the act of March 2, 1855, on account of civil fund of California.....	629,378 28	
Amount of accounts settled under the provisions of the act of March 3, 1849, on account of military contributions in Mexico.....	3,924,702 24	432 41
Amount of accounts settled of claims allowed and paid out of the appropriations pertaining thereto.	7,746,319 88	24,522,888 62

From the last table, which in fact is but a condensation of the two preceding statements, it will be perceived that nearly five times the amount of accounts have been settled of advances made to disbursing officers since the commencement of the rebellion that were settled in 41 years prior thereto. More than five times the amount of money has been drawn out of the treasury and advanced to disbursing officers, and more than three times the amount of claims has been settled and paid, &c. In fact, since the commencement of the fourth quarter of the calendar year 1864, when I took charge of this office, nearly \$1,443,000,000 of accounts have been settled of advances made to disbursing agents and States, against \$467,000,000 previously settled, running back to 1820. \$15,700,000 of claims have been settled and paid, against \$16,561,000 previously settled and paid; and \$1,031,120,000 have been drawn out of the treasury, against \$1,246,390,000 previously drawn out, also running back to 1820.

This vast amount of business has been transacted by the intelligence, ability, and industry of the clerks in this office. It is but justice to these gentlemen to say that with few exceptions they labor with as much zeal, take as much pride in the prompt and efficient discharge of their duties, and manifest as much talent as if the public business was their own private matters, and by the prompt and efficient discharge of it they would realize fortunes. All this, too, for compensations, wholly inadequate in many cases, to the most meagre support of their helpless families. This state of things

should not continue; and I most earnestly and respectfully recommend that the reorganization measures now before Congress be pressed upon the attention of that body, that some little better compensation be made them for their noble and able efforts, though the salaries therein specified are far below their just deserts.

Since the passage of the act of 30th March, 1868, to amend the act entitled "An act to provide for the prompt settlement of public accounts," approved March 3, 1817, the provisions of that amendatory law have been fully carried out by this department. The accounting officers of the treasury have faithfully discharged the duties confided to them, and in each case have reported the amount found justly due by the government to claimants, according to their best judgment. I am aware, however, that where a difference of opinion has existed at the War Department in some of these cases, though requisitions have been promptly issued, as directed by that amendatory law, they were so issued as a matter of duty, and with that reluctance that always springs from compulsory action against one's judgment. It is the earnest wish and desire of this office that the utmost harmony shall exist among all the offices and departments charged with this duty, as we are all influenced by the single desire to pay all just demands against the government, and to prevent the recognition of fraudulent and erroneous claims. In performing this duty a difference of opinion will almost necessarily spring up in some cases. The accounting officers of the treasury, acting on their best judgments, may allow a claim. The Secretary of War, who is charged with the custody of the appropriations from which such claim is to be paid, may differ in opinion from the accounting officers, and yet, under the amendatory act of 1868, he must pay it. This is in direct conflict with the spirit and intent of the decision of the Supreme Court of the United States at the December term of 1855, in the case of the *United States vs. Jones*. (Howard's Reports, vol. 18, page 92.) In that case the court awarded very high and broad powers to the Secretary of the Navy, to the extent, indeed, of placing the appropriations at his discretion, independent of the accounting officers. On the other hand, in the case of *Kendall vs. The United States*, decided at the December term of 1838, (12 Curtis, p. 834,) and of *Kendall vs. Stockton and Stokes*, (3 Howard, p. 87,) the court held that the executive act was performed by the Solicitor of the Treasury, and the payment of the money by the Postmaster General was a mere ministerial act, and therefore subject to the mandamus by which Mr. Kendall was required to pay the amount. There can be no doubt that Congress had the power to pass the act of 1868, but I would respectfully and earnestly suggest that measures be adopted to remove this cause of difficulty, by relieving the Secretary of War of the responsibility of the care and custody of the money in such cases, or that all such cases be referred to the Court of Claims for adjudication before payment.

I beg leave to submit the accompanying statement of balances that have remained on the books of this office since 1st July, 1815, and which had been accruing previous thereto as far back as May, 1792. As far as I can ascertain, there is not the slightest probability that any of this money will ever be recovered, and I respectfully recommend that the books of this office be closed, so far as those balances are concerned, and that the list be filed in the office of the Solicitor of the Treasury for such action from time to time hereafter as that officer may direct.

Respectfully submitted:

JOHN WILSON, *Auditor*.

Hon. HUGH McCULLOCH,  
*Secretary of the Treasury.*

*Statement of balances standing at the debit of the following persons on the books of the Third Auditor, arising out of advances made between May, 1792, and July 1, 1815, and in pursuance of the act of May 1, 1820, brought down under the head of arrearages, and when collected to be carried to the surplus fund in the treasury.*

Pages.	Name.	Rank.	Amount.	Remarks.
185	David Allison.....	Lieutenant.....	\$4, 235 37	Arrearages:
189	Fresley Neville.....	.....	46 81	Transferred from treasury June 30, 1822.
193	James Collins.....	.....	1, 600 00	Do.
230	John Sevier.....	Brigadier general.....	1, 602 73	Do.
221	Richard Butler.....	.....	200 00	Balance November 25, 1792.
228	John Clarke.....	Major.....	11 08	Amount transferred from treasury June 30, 1822.
230	John McMickle.....	Ensign.....	20 00	Balance May 13, 1803.
236	Robert Thompson.....	Lieutenant infantry.....	170 00	Balance January 1, 1803.
247	Wm. Davidson.....	Lieutenant cavalry.....	155 95	Balance December 1, 1803.
248	Wm. A. Lee.....	.....	430 33	Transferred from treasury June 30, 1822.
251	I. F. Hamtramck.....	Major.....	430 69	Transferred from treasury September 17, 1816.
253	Ballard Smith.....	Captain.....	107 38	Transferred from treasury June 30, 1822.
254	Archibald Gray.....	Ensign.....	211 68	Do.
257	Wm. Buchanan.....	Captain.....	300 59	Do.
261	John Steele.....	Lieutenant.....	98 35	Do.
261	Samuel Drake.....	Ensign.....	50 00	Do.
263	Ebenezer Massey.....	Lieutenant artillery.....	671 41	Do.
265	James Wells.....	Captain.....	293 60	Do.
273	Jacob Melcher.....	Lieutenant.....	138 92	Do.
274	Thomas Hughes.....	Captain.....	31 36	Balance January 1, 1820.
275	Wm. Miller.....	Ensign.....	70 00	Do.
283	Howell Lewis.....	Captain.....	186 03	Transferred from treasury June 30, 1822.
283	John Tillinghast.....	Ensign.....	34 11	Do.
288	John Guthrie.....	Captain.....	91 68	Do.
290	John Rucaastle.....	.....	460 10	Do.
292	John Cumming.....	Lieutenant rifles.....	255 11	do.
297	Joseph Brock.....	Captain.....	320 80	Balance January 1, 1820.
300	John Paine.....	Ensign.....	1, 013 15	Transferred from treasury June 30, 1822.
329	Joseph Strong.....	Surgeon.....	31 65	Do.
356	Charles Wright.....	Ensign.....	13, 706 18	Do.
366	George Baynton.....	.....	45 05	Do.

*Statement of balances standing at the debit of the following persons on the books of the Third Auditor, &c.—Continued.*

	Name.	Rank.	Amount.	Remarks.
392	John Edwards.....	Lieutenant.....	\$528 07	Arrearages:
393	Thomas Bodley.....	Ensign.....	500 00	Transferred from treasury June 30, 1822.
398	Robert Semple.....	do.....	300 00	Do.
417	George Taylor.....	Captain.....	320 00	Do.
424	Wm. A. Lee.....	do.....	500 00	Do.
426	Yelverton Payton.....	Ensign.....	45 39	Balance January 1, 1820.
437	Wm. Lawton.....	Surgeon.....	301 00	Transferred from treasury June 30, 1822.
438	John Toomy.....	Sergt. major.....	5 41	Do.
453	Wm. Nicholson.....	Deputy paymaster.....	1,506 60	Balance January 1, 1820.
460	Benjamin Rand.....	Ensign.....	160 00	Transferred from treasury June 30, 1822.
479	James Dunham.....	Major.....	2,432 94	Balance January 1, 1820.
503	Paul McDermott.....	Cornet.....	272 00	Do.
506	Wm. A. McCrea.....	Surgeon's mate.....	80 95	Transferred from treasury June 30, 1822.
512	Wm. Rickard.....	Captain.....	1,016 70	Do.
518	John W. Thompson.....	Ensign.....	16 87	Do.
706	Isaac Craig.....	Deputy paymaster.....	1,857 89	Balance January 1, 1820.
713	Samuel Lewis, senior.....	Clerk War Office.....	2,565 55	Amount advanced by Jno. Wilkins in 1842.
763	John Wilkins, jr.....	Quartermaster General.....	17 21	Balance January 1, 1820, dead and insolvent.
817	Stephen Hillis.....	Deputy paymaster.....	243 45	Balance November 12, 1842.
828	John Armstrong.....	Captain.....	10 36	Transferred from treasury June 30, 1822.
829	Thomas Doyle.....	Captain.....	91 57	Balance January 1, 1820.
834	James Lanier.....	Paymaster.....	212 31	Do.
835	Joseph Dickinson.....	Lieutenant.....	360 19	Transferred from treasury June 30, 1822.
838	Wm. P. Smith.....	Ensign.....	454 66	Do.
840	Hamilton Armstrong.....	do.....	56 00	Do.
840	Thomas Pasteur.....	Lieutenant.....	661 22	Balance January 1, 1820.
844	Robert Parkison.....	do.....	334 22	Transferred from treasury June 30, 1822.
854	Samuel Tinsley.....	do.....	13 00	Do.
856	John McClary.....	Ensign.....	623 94	Do.
865	Larkin Dickinson.....	do.....	88 67	Do.
871	Rezin Webster.....	Lieutenant.....	256 01	Do.
876	Stephen G. Simmons.....	do.....	1,129 13	Balance January 1, 1820.
884	Richard Chandler.....	Ensign.....	6,204 42	Transferred from treasury June 30, 1822.
893	Joseph Campbell.....	Lieutenant.....	43 20	Balance January 1, 1820.

107	James Read	Captain	344 00	Do.	Transferred from treasury June 30, 1822.
994	Henry Glen	Agent	3, 350 72	Balance January 1, 1820.	
997	Jno. Fergus	Lieutenant	39 72	Do.	
965	Lewis Landale	.....	56 00	Do.	
965	Garrett Pondergraft	Surgeon's mate	3 82	Do.	
369	Daniel Newman	Lieutenant 4th infantry	149 50	Transferred from treasury June 30, 1822.	
974	Samuel Seton	Quartermaster	26 33	Do.	
974	John Leybourn	.....	141 56	Balance January 1, 1820.	
975	Benj. Williamson	Lieutenant artillery	2, 515 56	Transferred from treasury June 30, 1822.	
985	Samuel Bent	Captain cavalry	3, 172 53	Balance October 30, 1823.	
1004	Leonard Williams	Lieutenant	211 17	Balance January 1, 1820.	
1008	Wm. Yates	do	555 00	Transferred from treasury June 30, 1822.	
1029	Wm. A. Rogers	Contractor	77 88	Do.	
1041	Rufus Graves	Lieutenant	39 90	Do.	
1049	James Taylor	Captain	341 50	Do.	
1051	Samuel Allenson	Ensign	96 75	Do.	
1056	Philemon C. Blake	Lieutenant	4 00	Balance January 1, 1820.	
1058	Samuel McGuire	do	145 50	Do.	
1058	Thomas Lee	do	612 00	Do.	
1062	Archibald Crary	Agent	10 57	Balance June 30, 1856.	
1065	Archibald Lee	do	47 50	Balance June 7, 1825.	
1069	Abner Prior	Captain	41 60	Balance January 1, 1820.	
1073	Aaron Gregg	Lieutenant	477 49	Transferred from treasury June 30, 1822.	
1074	George Strother	Ensign	180 00	Do.	
1079	Jno. B. Armistead	Captain	100 00	Do.	
1081	Jno. F. Powell	Lieutenant	10 52	Do.	
1084	J. W. Hocker	.....	20 84	Balance January 1, 1820.	
1354	Owen Evans	Contractor	3 34	Transferred from treasury June 30, 1822.	
1361	Samuel Clinton	Lieutenant	120 00	Do.	
1364	Cornelius Lyman	Captain	312 75	Do.	
1369	George Salmon	Lieutenant	286 90	Do.	
1372	Michael McKewan & Co	Contractors	623 89	Do.	
1377	Michael McKewan & Co	do	276 87	Do.	
1380	John B. Barnes	Lieutenant	1, 609 67	Balance June 11, 1827.	
1386	Seymour Rennet	do	68 00	Balance January 1, 1820.	
1393	Edward Milton	Captain	10 97	Transferred from treasury June 30, 1822.	
1396	Enos Noland	Lieutenant	35 23	Balance January 1, 1820.	
1406	Dodridge Crocker	.....	163 34	Do.	
1417	John A. Davidson	.....	197 47	Transferred from treasury June 30, 1822.	
1429	George Y. Ross	Ensign	2 00	Do.	
1434	Ephraim Emery	Lieutenant	120 12	Balance January 1, 1820.	



*Statement of balances standing at the debit of the following persons on the books of the Third Auditor, &c.—Continued.*

Name.	Rank.	Amount.	Remarks.
1445 Benjamin Price.....	Captain.....	\$3,192 53	Arrearages:
1447 Jacob Blount.....	Lieutenant.....	750 00	Transferred from treasury June 30, 1822.
1451 John Saxon.....	do.....	121 00	Balance January 1, 1820.
1451 John Horton.....	do.....	18 00	Do.
1455 Hannibal M. Allen.....	Cadet.....	15 21	Do.
1457 George Waterhouse.....	Lieutenant.....	260 28	Do.
1470 John Frantz.....	Surgeon's mate.....	100 00	Transferred from treasury June 30, 1822.
1472 Cord N. Daniell.....	Captain.....	45 75	Balance January 1, 1820.
1477 John Wade.....	Lieutenant.....	5,905 88	Transferred from treasury June 30, 1822.
1485 Joseph Cross.....	do.....	88 72	Balance January 1, 1820.
1487 Peter Lankin.....	do.....	208 00	Do.
1492 Ferdinand S. Claiborne.....	Contractor.....	500 00	Do.
1500 Matthew Lyon.....	do.....	28 61	Transferred from treasury June 30, 1822.
1504 Thomas Davis.....	do.....	300 00	Do.
1507 John Smith.....	do.....	21,869 38	Do.
1512 Charles M. Taylor.....	Lieutenant.....	39 00	Balance January 1, 1820.
1517 Barth Homestead.....	do.....	337 94	Transferred from treasury June 30, 1822.
1518 Carey Clarke.....	do.....	32 32	Balance January 1, 1820.
1518 Michael Kalcison.....	do.....	123 40	Do.
1528 George Salmon.....	Paymaster.....	22,797 85	Do.
1531 Adrian Hunn.....	do..... militia.....	346 44	Do.
1532 Paul McDermott.....	do.....	11,641 72	Transferred from treasury June 30, 1822.
1544 Thomas Lawrence.....	do.....	7,795 69	Balance January 1, 1820.
1544 William Dayton.....	do.....	12,021 06	Do.
1546 Thomas Robinson.....	do.....	7,625 32	Do.
1546 Joseph March.....	do.....	3,045 60	Do.
1551 John C. Symes.....	Ensign.....	38 91	Do.
1559 James Logan.....	do.....	353 45	Do.
1562 John Glasco.....	do.....	300 00	Do.
1567 John Smith.....	Contractor.....	224 86	Transferred from treasury June 30, 1822.
1570 James McKellar.....	Lieutenant.....	569 93	Do.
1578 Abner Woodruff.....	Paymaster.....	16,731 87	Balance January 1, 1820.
1587 Andrew Coeiman.....	do.....	19,195 82	Do.
1588 Daniel Stuart.....	do.....	3,917 16	Do.

1817	James Read	Captain	344 00	Do.	Transferred from treasury June 30, 1822.
1824	Henry Glen	Agent	3,350 30	Balance January 1, 1820.	
1827	Jno. Fergus	Lieutenant	39 72	Do.	
1855	Lewis Landais		56 00	Do.	
1865	Garrett Peudergrast	Surgeon's mate	3 82	Do.	
1869	Daniel Newman	Lieutenant 4th infantry	149 50	Do.	Transferred from treasury June 30, 1822.
1874	Samuel Seton	Quartermaster	26 33	Do.	
1874	John Leybourn	Lieutenant artillery	141 56	Balance January 1, 1820.	
1875	Benj. Williamson	Captain cavalry	2,515 56	Transferred from treasury June 30, 1822.	
1885	Samuel Bent	Lieutenant	3,172 53	Balance October 30, 1823.	
1885	Leonard Williams	do	211 17	Balance January 1, 1820.	
1904	Wm. Yates	do	555 00	Transferred from treasury June 30, 1822.	
1908	Wm. A. Rogers	Contractor	77 88	Do.	
1929	Rufus Graves	Lieutenant	39 90	Do.	
1941	James Taylor	Captain	341 50	Do.	
1951	Samuel Allenson	Ensign	96 75	Do.	
1956	Philemon C. Blake	Lieutenant	4 00	Do.	
1958	Samuel McGuire	do	145 50	Balance January 1, 1820.	
1958	Thomas Lee	do	612 00	Do.	
1962	Archibald Cray	Agent	10 57	Balance June 30, 1856.	
1965	Archibald Lee	do	47 50	Balance June 7, 1825.	
1969	Abner Prior	Captain	41 60	Balance January 1, 1820.	
1973	Aaron Gregg	Lieutenant	477 49	Transferred from treasury June 30, 1822.	
1974	George Strother	Ensign	180 00	Do.	
1979	Jno. B. Armistead	Captain	100 00	Do.	
1981	Jno. F. Powell	Lieutenant	10 52	Balance January 1, 1820.	
1988	J. W. Hocker	Contractor	20 84	Transferred from treasury June 30, 1822.	
1984	Owen Evans	Lieutenant	3 34	Do.	
1981	Samuel Clinton	Lieutenant	120 00	Do.	
1984	Cornelius Lyman	Captain	312 75	Do.	
1989	George Salmon	Lieutenant	286 90	Do.	
1972	Michael McKewan & Co	Contractors	623 89	Do.	
1977	Michael McKewan & Co.	do	276 87	Do.	
1980	John B. Barnes	Lieutenant	1,649 67	Balance June 11, 1827.	
1986	Seymour Rennut	do	68 00	Balance January 1, 1820.	
1993	Edward Milton	Captain	10 97	Transferred from treasury June 30, 1822.	
1996	Enos Noland	Lieutenant	35 23	Balance January 1, 1820.	
1406	Dodridge Crocker		163 34	Do.	
1417	John A. Davidson	Ensign	197 47	Transferred from treasury June 30, 1822.	
1429	George Y. Ross	Lieutenant	2 00	Do.	
1434	Ephraim Emery		120 12	Balance January 1, 1820.	

## Statement of balances standing at the debit of the following persons on the books of the Third Auditor, &amp;c.—Continued.

	Name.	Rank.	Amount.	Remarks.
2058	Maurice Beesby.....	Captain.....	\$573 02	Arrearages:
2059	Walter Evans.....	Paymaster.....	7,388 64	Balance January 1, 1820.
2060	Daniel May.....	Lieutenant colonel militia.....	4,789 05	Do. do.
2061	Ebenezer Finley.....	Paymaster militia.....	2,686 30	Do. do.
2062	Thomas Foster.....	do.....	6,046 46	Do. do.
2063	John Greer.....	do.....	2,791 96	Do. do.
2064	Jeremiah Mosher.....	Lieutenant colonel militia.....	4,425 53	Do. do.
2064	Edward Duffield.....	Paymaster militia.....	10,576 92	Do. do.
2065	Stephen Stevenson.....	Lieutenant colonel militia.....	1,402 61	Do. do.
2065	Kearney Wharton.....	Paymaster militia.....	15,971 14	Do. do.
2066	John Light.....	Major militia.....	1,835 10	Do. do.
2066	George Eddy.....	Paymaster militia.....	6,949 13	Do. do.
2067	William Henderson.....	Captain militia.....	243 03	do.
2067	William Harris.....	Paymaster militia.....	9,544 37	Do. do.
2068	Samuel Everitt.....	Major militia.....	2,105 21	Do. do.
2068	George Fisher.....	do.....	1,221 66	Do. do.
2069	Thomas Elder.....	Paymaster militia.....	2,211 15	Do. do.
2072	James R. Peyton.....	Lieutenant.....	2 00	Do. do.
2074	Isaiah Doane.....	Captain.....	35 73	Do. do.
2075	Elijah Craig.....	do.....	476 00	Transferred from treasury June 30, 1822.
2076	Thomas Van Dyke.....	do.....	872 64	Do. do.
2079	George W. Prescott.....	do.....	882 14	Balance January 1, 1820.
2080	Moses Whitney.....	do.....	846 33	Do. do.
2081	David Findley.....	do.....	179 43	Do. do.
2082	Prentiss Law.....	do.....	146 00	Do. do.
2084	Benj. Walton.....	do.....	715 19	Do. do.
2085	John Saunders.....	Captain.....	3,877 66	Transferred from treasury June 30, 1822.
2089	Ross Bird.....	do.....	151 63	Balance January 1, 1820.
2090	Arthur Morgan.....	Lieutenant.....	600 00	Transferred from treasury June 30, 1822.
2101	Alexander S. Lyle.....	Captain.....	960 00	Do. do.
2111	Le Roy Opie.....	Lieutenant.....	20	Balance January 1, 1820.
2118	Elias Edmonds.....	do.....	205 62	Do. do.
2119	Benedict Stuart.....	do.....	500 00	Do. do.
		Ensign.....	120 00	Do. do.

1605	Robert Ritchie	Lieutenant	1, 922 03	Transferred from treasury June 30, 1822.
1607	John Smith	Contractor	1, 786 00	Do.
1608	William Hall	do	3, 000 00	Do.
1610	James Bludworth	Lieutenant	63 88	Balance January 1, 1820.
1612	John V. Dufortet	Ensign	8 60	Do.
1619	Joseph Kimball	Lieutenant	1, 824 30	Do.
1622	Thomas Clements	Ensign	6 06	Do.
1625	Robert Williams	Governor	324 12	Do.
1636	John Smith	Contractor	1, 892 93	Transferred from treasury June 30, 1822.
1940	Charles Magnan	Ensign	31 09	Balance January 1, 1820.
1949	James S. Smith	Lieutenant	1, 803 55	Do.
1949	Alfred Sebastian	do	300 00	Do.
1951	Robert W. Osborne	do	158 79	Do.
1950	Francis Newman	do	12 00	Do.
1955	William C. Mead	Ensign	196 11	Do.
1959	William F. Ware	do	4 50	Do.
1961	John Milliken	Express	100 00	Do.
1961	Jacob Jackson	Lieutenant	24 53	Do.
1962	Josiah Taylor	Lieut. and asst. military agent	34, 425 66	Transferred from treasury June 30, 1822.
1963	Robert Peyton	Ensign	50 00	Do.
1964	John Roney	do	500 00	Balance January 1, 1820.
2000	Hugh Phillips	Colonel Virginia militia	934 64	Transferred from treasury June 30, 1822.
2008	A. B. Armistead	Captain	48 00	Balance January 1, 1820.
2008	Jonathan Robeson	do	54 64	Transferred from treasury June 30, 1822.
2027	William C. Baer	do	486 00	Balance January 1, 1820.
2030	David Byres	do	619 20	Transferred from treasury, June 30, 1822.
2031	William Hutchins	do	19 48	Balance January 1, 1820.
2034	William N. Irvine	do	330 49	Do.
2035	Richard Dale	do	21 41	Do.
2035	Alex. F. Rose	do	105 60	Do.
2036	Solomon D. Townsend	do	447 65	Do.
2037	Thomas Anderson	do	1, 600 82	Transferred from treasury June 30, 1822.
2037	John Ragan	do	232 82	Balance January 1, 1820.
2042	Thomas Myle	do	900 28	Do.
2042	Nathan N. Wright	do	908 00	Transferred from treasury June 30, 1822
2043	William P. Bennett	do	2, 176 10	Do.
2045	Samuel Cherry	do	2, 144 24	Balance January 1, 1820.
2049	James T. Bowie	Lieutenant	100 00	Do.
2054	Mosman Houstoun	Captain	668 50	Do.
2057	Edward Taylor	do	801 70	Do.
2058	James Hanna	Lieutenant colonel militia	6, 050 25	Do.

*Statement of balances—Continued.*

Pages.	Names.	Rank.	Amount.	Remarks.
12	Benjamin Duncan.....	Lieutenant 39th infantry.....	\$10 00	Arrearages :
13	Wm. O. Butler.....	Captain 44th infantry.....	20 00	Balance January 1, 1820.
14	James H. Campbell.....	Captain 24th infantry.....	60 00	Do. do.
15	Israel Smith.....	Lieutenant 30th.....	02 02	Balance April 3, 1823.
16	Randolph Quarles.....	Lieutenant 39th infantry.....	4 00	Balance January 1, 1820.
17	Peter Berry.....	Lieutenant colonel.....	54 08	Do. do.
18	Mathew N. Sanbourn.....	Captain 40th infantry.....	23 66	Balance February 9, 1823.
21	E. B. Beekerville.....	Ensign.....	421 00	Balance February 1, 1820.
22	Philip P. Price.....	Lieutenant 39th infantry.....	409 74	Balance November 24, 1820.
22	James Gray.....	do.....	188 00	Do. do.
23	Andrew Greer.....	Lieutenant.....	778 00	Balance January 1, 1820.
23	Leonard Ross.....	Captain 40th infantry.....	49 82	Balance January 18, 1820.
24	Elias Beall.....	Captain 43d infantry.....	66 35	Balance January 1, 1820.
24	Thomas Hyde.....	do.....	248 85	Do. do.
25	John Tyler.....	Lieutenant 25th infantry.....	85 00	Do. do.
26	Daniel L. Scott.....	Quartermaster.....	239 01	Do. do.
30	James McCloakey.....	A. D. quartermaster general.....	5, 054 55	Balance August 19, 1822.
34	Joseph H. Vanderlides.....	Lieutenant 22d.....	220 79	Balance April 12, 1824.
35	Obadiah Crawford.....	Lieutenant.....	195 00	Balance January 1, 1820.
36	Thomas C. Porter.....	do.....	115 00	Do. do.
36	Mosman Houston.....	Major.....	3, 303 00	Do. do.
39	Philip Cook.....	Major 8th.....	133 24	Balance February 23, 1820.
39	Harbaugh & Potter.....	Contractors.....	7 38	Balance January 1, 1820.
40	Charles West.....	Lieutenant 27th.....	192 00	Do. do.
41	William Walker.....	Captain 39th.....	298 34	Balance March 15, 1821.
43	John C. Payne.....	A. D. Q. M. general.....	2, 219 77	Balance January 1, 1820.
44	James H. Andrain.....	Captain.....	4, 495 21	Balance August 1, 1820.
46	Joseph J. Miles.....	Captain 44th.....	98 00	Balance January 1, 1820.
46	Watson Clark.....	Major 44th.....	379 00	Do. do.
46	Paul G. Hoyt.....	Ensign.....	32 36	Do. do.
47	John Blaker.....	D. Q. M. general.....	2, 721 35	Balance January 16, 1821.
49	E. M. Gilles.....	Lieutenant and Q. M.....	236 40	Balance January 1, 1820.
50	Morgan A. Heard.....	Ensign.....	56 98	Do. do.

2151	Peter H. H. H. H.	Captain.....	137 40	do.
2152	Frederick C. H. H.	Lieutenant colonel.....	224 90	do.
2153	John C. C. C.	Ensign.....	832 12	do.
2154	John C. C. C.	Captain.....	109 67	do.
2155	Thomas H. H.	Ensign.....	540 82	do.
2156	James C. C.	Lieutenant.....	689 83	do.
2157	Alden G. G.	Ensign.....	36 00	do.
2158	James C. C.	Lieutenant.....	471 88	do.
2159	Edward L. L.	Ensign.....	200 00	do.
2160	Thomas S. S.	Lieutenant.....	50 00	do.
2161	Wm. M. M.	Lieutenant colonel.....	65 25	do.
2162	John S. S.	Lieutenant.....	1 00	do.
2163	Robert P. P.	Lieutenant colonel.....	150 00	do.
2164	Samuel P. P.	Lieutenant artillery.....	200 00	do.
2165	William J. J.	Lieutenant.....	42 00	do.
2166	Samuel M. M.	Ensign.....	118 75	do.
2167	Benjamin H. H.	Lieutenant.....	50 00	do.
2168	Samuel B. B.	Lieutenant.....	18 00	do.
2169	William H. W.	Lieutenant.....	140 00	do.
2170	Gad H. H.	Lieutenant.....	150 00	do.

The foregoing balances will be found on the old books of this office arising out of advances between May, 1792, and March 3, 1800.

The following balances will be found on the books of the Third Auditor arising out of advances between March 4, 1809, and July 1, 1815, and, in pursuance of the third section of the act May 1, 1820, carried down under the general head of arrearages, and when collected will revert to the surplus fund in the treasury, as follows:

Pages.	Names.	Rank.	Amount.	Remarks.
5	Jeremiah R. Munson.....	Major 27th infantry.....	\$17,585 00	Arrearages:
8	Daniel Connor.....	Lieutenant 28th infantry.....	40 41	Balance May 8, 1822.
10	James Campbell.....	Major 43d infantry.....	245 09	Balance January 1, 1820.
11	James McDonald.....	Captain 14th infantry.....	100 00	do.
12	David McMillan.....	Lieutenant.....	900 00	Balance March 31, 1821.
				Balance January 1, 1820.

*Statement of balances—Continued.*

Pages.	Names.	Rank.	Amount.	Remarks.
95	Thomas Berry.....	Lieutenant.....	\$362 94	Arrearages:
95	Cornelius N. Lewis.....	do.....	1,427 25	Balance January 1, 1820.
96	James P. Hulse.....	Ensign.....	156 80	do.
96	Robert Brackinridge.....	Captain.....	1,700 00	do.
96	Benjamin Strother.....	Lieutenant.....	1,150 00	do.
97	Benjamin Decher.....	Captain.....	135 98	do.
98	William Scott.....	Lieutenant.....	186 25	do.
99	William Chilton.....	do.....	126 00	Balance February 23, 1822.
101	Moses I. Chase.....	do.....	359 46	Balance January 1, 1820.
101	E. B. Morse.....	Captain.....	3,537 26	do.
102	James S. Wade.....	Lieutenant.....	84 00	Balance January 1, 1820.
102	John Peebles.....	Lieutenant 18th.....	49 14	Balance May 6, 1823.
104	John Chapman.....	Lieutenant 6th.....	144 00	Balance January 1, 1820.
105	John Bayley.....	Lieutenant colonel.....	42 00	do.
106	E. B. Billings.....	Lieutenant 44th infantry.....	575 77	do.
106	Thomas Bonford.....	Lieutenant 7th.....	33 31	do.
108	Lawrence Mawning.....	Major.....	573 10	Balance May 27, 1823.
109	George T. Ross.....	Colonel 44th.....	10,128 77	Balance January 1, 1820.
109	Samuel Brown.....	Major.....	9,689 76	Balance September 30, 1822.
112	Willis N. Boyan.....	Ensign.....	41 77	Balance May 19, 1820.
113	Daniel G. Brown.....	Ensign 28th.....	861 79	Balance May 21, 1822.
113	Patterson B. Clark.....	Ensign.....	698 00	Balance January 1, 1820.
114	Thomas Griffith.....	Lieutenant 28th.....	\$ 217 42	do.
115	Edmund Hall.....	Ensign.....	980 00	do.
115	J. E. London.....	Lieutenant 28th.....	1,300 00	do.
116	Asa Morgan.....	Captain.....	234 65	do.
116	Johnston McGowan.....	do.....	3,074 00	Balance April 7, 1825.
116	James Monday.....	Lieutenant.....	279 75	Balance January 1, 1820.
117	M. Sturges.....	Lieutenant 24th.....	1,583 63	Balance November 24, 1821.
118	H. W. Sanders.....	Captain 17th.....	1,724 28	Balance October 13, 1822.
118	John Wyatt.....	Lieutenant 28th.....	250 00	Balance January 1, 1820.
119	George Hamilton.....	Lieutenant 41st.....	36 00	do.
120	John A. Watson.....	A. Q. M. General.....	301 94	Balance January 5, 1821.





## Statement of balances—Continued.

Pages.	Names.	Rank.	Amount.	Remarks.
165	John Mitchell.....	Lieutenant.....	\$93 50	Arrearages: Balance August 19, 1822.
166	Oliver Vance.....	Lieutenant 27th.....	298 14	Balance January 1, 1820.
167	Royal D. Simons.....	Lieutenant 34th.....	709 00	Do.
169	Daniel Cushing.....	Captain.....	2, 397 39	Balance July 20, 1835.
170	James F. McElroy.....	Captain 16th.....	304 52	Balance July 18, 1820.
174	George Keyser.....	Major.....	10, 472 65	Balance January 1, 1820.
174	Fred. W. Hoffman.....	Lieutenant 28th.....	30 00	Do.
175	George W. Porter.....	Lieutenant 38th.....	53 18	Do.
175	William H. Addison.....	Ensign 38th.....	426 63	Do.
176	Isaac Aldridge.....	Captain 38th.....	3, 122 42	Do.
177	William Welch.....	Lieutenant 43d.....	74 10	Do.
178	Duncan McArthur.....	Brigadier general.....	738 00	Balance November 23, 1822.
179	Reuben G. Beasley.....	Agent.....	3, 428 86	Balance January 1, 1820.
181	Martin L. Seldon.....	Lieutenant 30th.....	344 41	Do.
181	Elisha Smith.....	do.....	96 13	Do.
181	Thomas F. Hargis.....	Lieutenant 32d.....	751 15	Do.
186	James Piatt.....	Lieutenant 15th.....	1, 256 87	Balance June 18, 1821.
186	Robert C. Jennings.....	Deputy commissary.....	189, 635 80	Balance February 9, 1821.
186	James Gibson.....	Captain 12th.....	152 06	Balance January 1, 1820.
187	Dominick Cornyn.....	Lieutenant 22d.....	2, 730 00	Do.
187	Armstrong Irvine.....	Captain 42d.....	1, 130 20	Balance October 15, 1825.
188	William Nicholas.....	Captain.....	3, 155 38	Balance July 8, 1824.
188	Jacob Swoyer.....	Lieutenant 5th.....	454 20	Balance January 1, 1820.
189	James McKenney.....	Lieutenant 22d.....	57 50	Do.
189	Thomas Tindley.....	Lieutenant 16th.....	300 00	Do.
189	John Arrison.....	Captain 22d.....	571 75	Balance March 1, 1824.
190	Hector Burnes.....	Ensign.....	163 65	Balance January 1, 1820.
190	Benj. S. Orden.....	Captain.....	4, 716 00	Do.
191	Samuel Ladd.....	Ensign 16th.....	610 58	Balance May 9, 1822.
192	D. McIlwain.....	Lieutenant 32d.....	69 80	Balance April 2, 1821.
192	John Larkin.....	Lieutenant 22d.....	1, 994 68	Balance May 9, 1822.
193	Francis B. Murdock.....	Lieutenant.....	1, 235 07	Balance April 22, 1820.
194	Joseph Henderson.....	Captain 22d.....	1, 454 70	Balance January 1, 1820.

194	Robert R. Hall.....	Lieutenant 23d.....	346 71	Do.	do.
195	Benj. Branch.....	Captain.....	100 00	Do.	do.
196	E. J. Whitlock.....	Major 15th.....	16 00	Do.	do.
198	T. Horrell.....	Lieutenant 16th.....	893 79	Do.	do.
196	John Rahm.....	.....do.....	89 59	Do.	do.
196	Ellas Smurr.....	Lieutenant 4th R.....	231 51	Do.	do.
197	Martin Fishback.....	Lieutenant 5th.....	2 014 00	Balance September 29, 1890.	
197	Robert Mears.....	Ensign 5th.....	1,700 00	Balance January 1, 1890.	
198	George Red.....	Lieutenant 5th.....	300 00	Do.	do.
200	Francis Le Barron.....	Lieutenant (apothecary general)	183 86	Balance November 25, 1895.	
200	Elisha Hall.....	Captain 45th.....	6,964 50	Balance January 1, 1890.	
201	Thomas I. Robeson.....	Major.....	1,583 32	Balance October 24, 1892.	
202	John B. Troax.....	Ensign 33d.....	2,416 80	Balance January 1, 1890.	
202	Felder Ridgeway.....	Captain.....	345 73	Do.	do.
203	David Scott.....	.....do.....	1,002 00	Balance May 15, 1890.	
203	Jacob Myers.....	Lieutenant 13th.....	126 06	Balance September 28, 1894.	
204	Parker Greenough.....	Lieutenant 4th.....	683 50	Balance January 1, 1890.	
205	Hugh W. Doneale.....	Captain 36th.....	653 33	Do.	do.
206	Aaron McIntire.....	Ensign 23d.....	2,562 30	Balance December 14, 1891.	
207	R. C. Smyth.....	Agent and lieutenant.....	735 00	Balance January 12, 1890.	
209	M. Hughes.....	Lieutenant 12th.....	1,923 38	Balance March 23, 1890.	
209	Angus McDonald.....	.....do.....	1,638 45	Balance January 1, 1890.	
210	James Charlton.....	Captain 12th.....	209 66	Balance April 16, 1892.	
210	James Craig.....	Lieutenant 21st.....	1,731 93	Balance January 1, 1890.	
211	Samuel Legate.....	Lieutenant.....	349 83	Balance June 28, 1891.	
213	William C. Bird.....	Lieutenant.....	100 00	Balance January 1, 1890.	
214	James H. Boyle.....	Captain artillery.....	63 95	Do.	do.
215	Abraham Hawkins.....	Captain 4th infantry.....	411 31	Do.	do.
215	Charles Smith.....	Lieutenant 44th.....	337 31	Balance June 21, 1895.	
216	Frederick L. Amelung.....	Captain 1st.....	90 74	Balance October 30, 1898.	
218	James Dorman.....	Major.....	186 41	Balance January 1, 1890.	
218	James Wells.....	Lieutenant 11th.....	1,140 00	Do.	do.
219	Henry J. Blake.....	.....do.....	1,081 00	Do.	do.
219	Josiah Shields.....	Ensign 11th.....	1,167 00	Do.	do.
220	Joseph Bucklin.....	Captain 9th.....	41 04	Do.	do.
220	William King.....	Lieutenant of artillery.....	523 00	Do.	do.
221	James T. B. Bomanne.....	Captain.....	36 00	Do.	do.
222	S. L. Tracy.....	Lieutenant.....	5,437 03	Balance January 6, 1890.	
223	Mathew D. Danvers.....	Captain 29th.....	123 14	Balance January 7, 1893.	
224	Asa B. Sizor.....	Major 29th.....	213 98	Balance January 1, 1890.	
225	Isaac B. Barbour.....	Captain 9th.....			

## Statement of balances—Continued.

Pages.	Names.	Rank.	Amount.	Remarks.
226	F. Y. Waterman.....	Captain 29th.....	\$51 59	Arrearages:
226	A. P. Spencer.....	Captain 29th.....	5,768 80	Balance January 1, 1820.
229	Charles Page.....	Captain 12th.....	1,209 36	Do. do.
229	John Kenney.....	Lieutenant 12th.....	60 04	Do. do.
230	Andrew L. Madison.....	Captain 12th.....	624 00	Balance April 11, 1821.
231	Nathaniel Stanley.....	Captain 45th.....	38 00	Balance January 1, 1820.
232	Nicholas Robinson.....	Lieutenant 14th.....	193 75	Do. do.
232	George McLaughlin.....	Lieutenant 20th.....	83 30	Balance November 5, 1822.
233	John Watkins.....	Lieutenant 18th.....	9 75	Balance January 1, 1820.
233	Daniel M. Darrow.....	Lieutenant 27th.....	142 00	Do. do.
234	James M. Stewart.....	Lieutenant 22d.....	159 50	Do. do.
235	Lewis G. A. Armistead.....	Captain R. R.....	19 63	Do. do.
236	John Hatch.....	Lieutenant 31st.....	290 47	Do. do.
237	John J. Fontaine.....	Lieutenant 2d artillery.....	55 00	Do. do.
239	Francis Woodward.....	Lieutenant 24th.....	1,876 00	Balance December 4, 1821.
240	Alexander Hamilton.....	Ensign 24th.....	300 00	Balance March 31, 1821.
242	James W. Sproat.....	Ensign 16th.....	149 73	Balance January 1, 1820.
242	Thomas Mahon.....	do.....	950 16	Do. do.
246	Henry Garrett.....	Captain 43d.....	371 16	Do. do.
247	Francis Bealmear.....	Acting paymaster.....	11 48	Do. do.
248	John McCarty.....	Lieutenant 23d.....	343 89	Do. do.
248	Moses Clough.....	Lieutenant 34th.....	978 24	Do. do.
249	Supply B. Gookin.....	do.....	274 70	Do. do.
250	Nathaniel Webster.....	Ensign 33d.....	505 66	Do. do.
251	Isaac Carter.....	Captain 34th.....	1,193 24	Do. do.
251	William Stephens.....	Lieutenant 34th.....	369 00	Do. do.
252	George B. Shelden.....	Lieutenant 4th rifle.....	1,708 00	Do. do.
253	Abraham Schnaylor.....	do.....	361 44	Do. do.
256	William L. Foster.....	Captain 9th.....	40 00	Do. do.
256	Robert Goode.....	Lieut. corps of artillery.....	1,206 50	Balance August 26, 1824.
259	Charles Fuller.....	Captain 4th.....	8 00	Balance January 1, 1820.
259	Robert Steuart.....	Late lieut. 2d artillery.....	49 92	Do. do.
261	White Youngs.....	Major 16th.....	245 03	Balance April 30, 1822.

924	Zebulon M. Pike.....	Brigadier general.....	1,401 34	Balance May 7, 1823.
925	Elijah Hayulo.....	Lieutenant 24th.....	986 60	Balance January 1, 1820.
926	Samuel Vail.....	Captain 7th.....	1,368 00	Balance May 6, 1823.
927	John Archer.....	Lieutenant and paymaster.....	2,032 74	Balance April 27, 1820.
928	Washington Lee.....	Deputy paymaster.....	136 18	Balance October 26, 1823.
929	Nehemiah Gregory.....	Major 27th.....	427 32	Balance February 20, 1822.
930	John Pendleton.....	Lieutenant 3d rifles.....	15 85	Balance May 2, 1826.
931	Daniel George.....	Lieutenant 45th.....	39 04	Balance January 1, 1820.
932	Daniel C. Bryant.....	Captain 31st.....	334 26	Do. do.
933	Ellihu Emmons.....	Lieutenant 31st.....	216 02	Do. do.
934	William G. Mills.....	Late lieutenant 14th.....	298 33	Do. do.
935	John Mather.....	Lieutenant 2d infantry.....	2,275 00	Balance May 9, 1822.
936	Marshall Baker.....	Lieutenant 45th infantry.....	4 00	Balance January 1, 1820.
937	Samuel B. Romaine.....	Late 41st infantry.....	32 00	Do. do.
938	John Machesney.....	Captain 16th.....	688 74	Balance May 17, 1820.
939	Stephen Bean.....	Captain 33d.....	297 16	Balance January 1, 1820.
940	Caleb H. Holders.....	Late lieutenant 17th.....	1,747 09	Balance October 1, 1821.
941	Florant Meline.....	Late lieutenant 15th.....	1,939 88	Balance January 18, 1821.
942	John Gates, Jr.....	Paymaster artillery.....	62 00	Balance January 1, 1820.
943	Jonathan Beall.....	Asst deputy paymaster.....	5,875 43	Do. do.
944	Jesse Barlow.....	Lieutenant 29th.....	200 00	Do. do.
945	Samuel B. Hickcox.....	Lieutenant 7th, late 35th.....	448 00	Do. do.
946	R. W. Scott.....	Lieutenant 30th.....	805 00	Do. do.
947	Rodolphus R. Childs.....	Major.....	407 92	Balance January 10, 1822.
948	Terah Jones.....	Paymaster volunteers.....	2,245 20	Balance January 1, 1820.
949	J. Wilcocks.....	do.....	2,580 20	Do. do.
950	Samuel Weston.....	Lieutenant colonel 14th.....	2,312 19	Balance July 12, 1820.
951	Daniel Adams.....	Ensign 6th.....	98 18	Balance June 28, 1821.
952	Charles G. Boerstler.....	Cap a n R. Reg.....	4,940 00	Balance January 1, 1820.
953	J. L. Dubois.....	Captain 3d artillery.....	2,301 62	Balance January 3, 1821.
954	Benjamin Forsyth.....	Lieutenant 15th.....	2,260 00	Balance January 1, 1820.
955	David Fleming.....	Capt. 2d light dragoons.....	1,868 00	Do. do.
956	Charles Steuart.....	Lieut. Pennsylvania volunteers.....	3,992 70	Do. do.
957	Charles Smith.....	Lieutenant.....	640 00	Do. do.
958	Isaiah H. Marshall.....	Captain 23d.....	233 76	Balance October 28, 1828.
959	John R. Guy.....	Ensign 23d.....	464 96	Balance January 1, 1820.
960	Joshua Wildey.....	do.....	346 25	Do. do.
961	Samuel R. Hill.....	Captain.....	160 00	Balance August 27, 1822.
962	Richard Phillips.....	do.....	300 00	Balance September 6, 1823.
963	John Jones.....	do.....	90 75	Balance January 1, 1820.
964	Extra Post.....	Captain.....		

## Statement of balances—Continued.

Pages.	Names.	Rank.	Amount.	Remarks.
328	Caleb G. Forbes.....	Lieutenant 24th.....	\$1,126 06	Arrearages: Balance January 1, 1820.
331	Cornelius R. French.....	Doctor.....	65 00	Do. do.
333	R. N. Yates.....	Lieutenant 4th rifle.....	122 28	Do. do.
338	John Hollingshead.....	Late Lt. dragons.....	241 35	Do. do.
339	Peter Rivery.....	.....	172 90	Do. do.
339	Henry Northup.....	Captain.....	647 61	Balance October 18, 1824.
342	Enoch Cooper.....	Lieutenant 11th reg.....	252 00	Balance January 1, 1820.
343	Smith Newcomb.....	Ensign 29th.....	769 93	Balance September 25, 1824.
343	Augustus F. Conant.....	Lieutenant.....	130 06	Balance June 8, 1820.
343	Henry Van Antwerp.....	do.....	829 78	Balance January 1, 1820.
344	John Wynkoop.....	Ensign 34th.....	76 00	Balance January 6, 1820.
344	Thomas Turner.....	do.....	124 00	Balance April 28, 1820.
345	N. H. Moore.....	Captain.....	30,098 00	Balance January 1, 1820.
345	Francis Smith.....	Ensign 2d rifle.....	268 00	Do. do.
355	Bailey Buckner.....	do.....	85 57	Balance April 12, 1834.
355	George Bryan.....	Lieutenant.....	2,500 00	Balance September 4, 1821.
355	J. M. Burnside.....	Lieutenant 16th infantry.....	1,400 00	Balance September 1, 1821.
356	Josiah S. Carly.....	Lieutenant 42d.....	300 00	Balance June 14, 1822.
356	Francis D. Cummings.....	Captain 16th.....	172 00	Balance March 24, 1820.
357	Jacob Fetter.....	Lieutenant 22d infantry.....	152 73	Balance December 20, 1824.
358	A. McIlhenny.....	Captain 5th.....	1,369 10	Balance April 20, 1822.
358	P. McDonag.....	Lieutenant artillery.....	504 00	Balance January 1, 1820.
358	Henry Meyer.....	Ensign.....	2,812 00	Balance August 28, 1821.
359	Edward Ross.....	Captain Lt. dragons.....	1,100 00	Balance September 15, 1821.
359	John Siak.....	Ensign 6th.....	2,910 00	Balance January 18, 1820.
360	Joseph Stabile.....	Ensign 22d.....	158 00	Balance February 16, 1820.
361	Larkin T. Baldwin.....	Ensign 43d.....	23 05	Balance January 1, 1820.
361	John Armstrong.....	Lieutenant 22d.....	20 00	Do. do.
362	Edward White.....	Lieutenant.....	747 00	Balance May 23, 1827.
362	Elliott Claffin.....	Ensign 9th.....	626 07	Balance September 19, 1821.
363	Aaron Lewis.....	Lieutenant 9th.....	251 02	Balance January 1, 1820.
366	Charles Kavanaugh.....	Major.....	3,918 42	Balance May 6, 1822.
369	John C. Symmes.....	Lieutenant 1st infantry.....	551 58	Balance January 1, 1820.

323	Zachariah M. Pike.....	1,401 34	Balance May 7, 1821.
323	Elijah Hayne.....	1,401 50	Balance January 1, 1820.
325	Samuel Vail.....	1,368 00	Balance May 6, 1823.
328	John Archer.....	2,032 74	Balance April 27, 1820.
329	Washington Lee.....	1,361 18	Balance October 25, 1823.
373	Nehemiah Gregory.....	427 32	Balance February 20, 1822.
374	John Pendleton.....	15 85	Balance May 2, 1826.
377	Daniel George.....	39 04	Balance January 1, 1820.
381	Daniel C. Bryant.....	334 26	Do. do.
382	Elihu Emmons.....	216 02	Do. do.
388	William G. Mills.....	298 33	Do. do.
388	John Mather.....	2,275 00	Balance May 9, 1822.
388	Marshall Baker.....	4 00	Balance January 1, 1820.
394	Samuel B. Romaine.....	32 00	Do. do.
395	John Machesney.....	688 74	Balance May 17, 1820.
396	Stephen Bean.....	297 16	Balance January 1, 1820.
397	Caleb H. Holders.....	1,747 09	Balance October 1, 1821.
397	Florant Meline.....	1,939 88	Balance January 18, 1821.
399	John Gates, Jr.....	5,62 00	Balance January 1, 1820.
399	Jonathan Beall.....	5,875 43	Do. do.
301	Jesse Barlow.....	200 00	Do. do.
303	Samuel B. Hickcox.....	448 00	Do. do.
307	R. W. Scott.....	805 00	Do. do.
309	Rodolphus R. Childs.....	41	Do. do.
312	Terah Jones.....	407 92	Balance January 10, 1822.
313	J. Wilcocks.....	2,245 20	Balance January 1, 1820.
313	Samuel Weston.....	2,580 20	Do. do.
314	Daniel Adams.....	2,312 19	Balance July 12, 1820.
314	Charles G. Boerstler.....	98 18	Balance June 28, 1821.
314	J. L. Dubois.....	4,940 00	Balance January 1, 1820.
315	Benjamin Forsyth.....	301 62	Balance January 3, 1821.
315	David Fleming.....	2,250 00	Balance January 1, 1820.
316	Charles Steuart.....	1,858 00	Do. do.
316	Charles Smith.....	3,992 70	Do. do.
318	Isaiah H. Marshall.....	640 00	Do. do.
320	John R. Guy.....	233 76	Balance October 28, 1828.
324	Joshua Wildey.....	464 96	Balance January 1, 1820.
325	Samuel R. Hill.....	346 25	Do. do.
325	Richard Philips.....	160 00	Balance August 27, 1822.
326	John Jones.....	300 00	Balance September 6, 1823.
326	Extra Post.....	90 75	Balance January 1, 1820.
	Brigadier general.....		
	Lieutenant 24th.....		
	Captain 7th.....		
	Lieutenant and paymaster.....		
	Deputy paymaster.....		
	Major 27th.....		
	Lieutenant 3d rifles.....		
	Lieutenant 45th.....		
	Captain 31st.....		
	Lieutenant 31st.....		
	Late lieutenant 14th.....		
	Lieutenant 2d infantry.....		
	Lieutenant 45th infantry.....		
	Late 41st infantry.....		
	Captain 16th.....		
	Captain 33d.....		
	Late lieutenant 17th.....		
	Late lieutenant 15th.....		
	Paymaster artillery.....		
	Asst deputy paymaster.....		
	Lieutenant 29th.....		
	Lieutenant 7th, late 35th.....		
	Lieutenant 30th.....		
	Lieutenant.....		
	Major.....		
	Paymaster volunteers.....		
	do.....		
	Lieutenant colonel 14th.....		
	Ensign 6th.....		
	Cap a n R. Reg.....		
	Captain 3d artillery.....		
	Lieutenant 15th.....		
	Capt. 2d light dragoons.....		
	Lieut. Pennsylvania volunteers.....		
	Lieutenant.....		
	Captain 23d.....		
	Ensign 23d.....		
	do.....		
	do.....		
	Captain.....		

## Statement of balances—Continued.

Pages.	Names.	Rank.	Amount.	Remarks.
424	William C. C. Clairborne.....	Governor.....	\$5,000 00	Arrearages:
427	Aaron Sutphur.....	Captain 15th.....	2,540 24	Balance May 6, 1823.
427	John Knapp.....	Lieutenant 15th.....	1,968 00	Balance November 26, 1821.
428	Francis Walters.....	do.....	500 00	Balance November 12, 1821.
428	Charles W. Lee.....	do.....	243 33	Balance January 1, 1820.
428	George Echfeldt.....	Lieutenant 16th.....	590 00	Do. do.
429	Charles Smith, jr.....	do.....	150 00	Balance May 30, 1822.
429	William Shannon.....	Lieutenant.....	1,093 00	Balance January 1, 1820.
430	Benjamin Brearly.....	Lieutenant 3d artillery.....	1,872 00	Balance May 16, 1821.
430	John Davis.....	Captain.....	1,872 00	Balance July 16, 1824.
430	James Lane.....	Lieutenant.....	208 50	Balance October 13, 1821.
431	John P. Bartlett.....	Lieutenant 3d artillery.....	150 00	Balance January 1, 1820.
431	John M. Connelly.....	Captain 3d artillery.....	1,121 92	Do. do.
431	William De Peyster.....	Lieutenant.....	514 55	Balance April 8, 1820.
432	Daniel Smalley.....	do.....	249 52	Balance April 13, 1836.
432	Benjamin S. Rue.....	Lieutenant 24th.....	449 57	Balance May 19, 1820.
434	John G. Bostick.....	Lieutenant 8th.....	58 92	Balance January 1, 1820.
434	M. A. Roberts.....	do.....	362 21	Balance February 4, 1823.
435	Beverly Martin.....	do.....	8 00	Balance April 16, 1831.
435	Thomas B. Randolph.....	Lieutenant light artillery.....	706 24	Balance January 1, 1820.
436	Thomas Sangster.....	Captain 4th infantry.....	150 00	Do. do.
438	Charles R. Rose.....	Lieutenant 35th.....	4,916 60	Do. do.
438	Theodorick R. Rice.....	Lieutenant 7th.....	25 75	Do. do.
439	Lewis M. Ayer.....	Lieutenant 24th.....	90 75	Do. do.
440	John Fendall.....	Late lieutenant 5th.....	58 19	Do. do.
442	Abraham C. Ashton.....	Paymaster 1st reg. N. Y. militia.....	218 24	Do. do.
443	Jonathan Carleton.....	Paymaster 1st reg. Ohio militia.....	158 51	Do. do.
443	Augustus Belknap.....	Paymaster New York militia.....	51,127 88	Balance September 11, 1827.
444	George C. Allen.....	Late lieutenant 7th infantry.....	425 27	Balance January 1, 1820.
444	Augustus Dousset.....	Ensign 8th.....	186 95	Balance June 14, 1822.
445	Joseph P. Prince.....	Captain artillery.....	690 20	Balance March 10, 1821.
446	William Christy.....	Assistant dep. quarterm'r gen.....	7,526 33	Balance June 8, 1820.
447	Arthur P. Hayne.....	Inspector general.....	60 96	Balance January 1, 1820.
			130 00	Do.

3649	Thomas H. Richardson.....	Lieutenant 7th.....	1,526 00	Balance January 1, 1820.
3650	John G. Hull.....	Acting paymaster.....	21 84	Balance February 2, 1822.
3651	Robert H. Colvin.....	Paymaster.....	12 00	Balance January 1, 1820.
3652	Robert Gray.....	Major.....	1 00	Balance March 10, 1823.
3653	James Smith.....	Lieutenant 30th.....	340 00	Balance January 1, 1820.
3654	Henry Hendrix.....	Ensign 30th.....	426 94	Do.
3655	William O. Allen.....	Captain 35th.....	246 91	Balance March 12, 1823.
3656	J. E. A. Masters.....	Captain 6th.....	650 00	Balance November 26, 1821.
3657	William F. Hobart.....	Lieutenant light artillery.....	5,001 00	Balance November 27, 1826.
3658	Thomas Bodley.....	Quartermaster Gen. Ky. militia.	22,247 59	Balance May 17, 1821.
3659	Thomas S. Wingate.....	Quartermaster Ky. militia.	1,35 75	Balance November 10, 1823.
3660	Francis Thompson.....	Late paymaster 43d Md. militia.	23 78	Balance January 1, 1820.
3661	Benjamin Wright.....	Captain 39th.....	555 84	Do.
3662	Eliza Fields.....	Captain 40th.....	539 85	Do.
3663	Alexander F. F. Bill.....	Lieutenant 25th.....	3,328 24	Balance May 30, 1828.
3664	John Jameon.....	Indian agent.....	100 00	Balance July 23, 1824.
3665	Henry Philips.....	Late deputy paymaster.....	11,459 54	Balance December 27, 1822.
3666	Henry Philips.....	Late lieutenant.....	389 65	Balance October 23, 1822.
3667	Abel Farwell.....	Lieutenant 11th.....	255 91	Balance March 29, 1821.
3668	Phineas Williams.....	Captain.....	1,245 00	Balance January 1, 1820.
3669	Noadiah Kibb.....	Lieutenant 31st.....	491 94	Do.
3670	Philip D. Spencer.....	Late ass't deputy paym'r gen'l.	24,658 31	Do.
3671	Josephus B. Stewart.....	Lieutenant and paymaster.....	17,813 52	Balance March 7, 1822.
3672	Thomas M. Powers.....	Paymaster 16th infantry.....	2,984 59	Balance August 1, 1820.
3673	Stephen F. Donaldson.....	Paymaster 14th infantry.....	16,442 87	Balance July 18, 1820.
3674	Robert Purdy.....	Colonel 4th infantry.....	60 00	Balance January 1, 1820.
3675	G. D. Young.....	Lieutenant colonel 29th.....	2,000 00	Balance December 19, 1821.
3676	Robert S. Gardiner.....	Paymaster 13th.....	3,581 42	Balance April 27, 1820.
3677	Farquhar McRea.....	Paymaster 10th infantry.....	542 11	Balance June 14, 1822.
3678	John Maul.....	Lieutenant and quartermaster.....	87 42	Balance January 1, 1820.
3679	John Farrant.....	Lieutenant.....	640 00	Balance May 6, 1823.
3680	William McDonald.....	Major artillery.....	792 76	Balance February 7, 1823.
3681	Robert Lamar.....	Lieutenant 8th.....	421 44	Balance January 1, 1820.
3682	William McQueen.....	Captain 8th.....	239 88	Balance November 20, 1824.
3683	Thomas C. Lovett.....	Ensign 8th.....	162 56	Balance March 10, 1821.
3684	Samuel Haring.....	Captain 13th.....	6,521 29	Balance August 25, 1820.
3685	Moses C. Cantine.....	Lieutenant 13th.....	1,846 00	Balance January 1, 1820.
3686	John Murphy.....	Ensign 13th.....	821 00	Do.
3687	William Burrill.....	Lieutenant 13th.....	814 59	Balance August 26, 1824.
3688	Thomas W. Denton.....	.....do.....	100 00	Balance January 1, 1820.
3689	A. L. Langham.....	Captain 19th infantry.....	2,775 35	Balance January 23, 1855.



*Statement of balances—Continued.*

Pages.	Names.	Rank.	Amount.	Remarks.
477	Robert C. Reepass.....	Paymaster 10th reg. dtd. Ky. m.	\$13,969 19	Arrearages:
478	Alexander J. Williams.....	Captain.....	1,497 61	Balance May 18, 1820.
478	James Taylor.....	Captain 30th.....	64 18	Balance April 5, 1824.
478	Simeon Robinson.....	Lieutenant 30th.....	245 60	Balance January 1, 1820.
479	John L. Thompson.....	Late lieutenant 43d.....	184 55	Do. do.
480	Alexander Hamilton.....	Late captain 41st.....	44 00	Do. do.
480	Richard Doane.....	Late captain 45th.....	34 00	Balance September 8, 1823.
482	Joseph L. Barton.....	Captain 15th.....	1,926 00	Balance January 1, 1820.
482	Jacob Dickerson.....	Ensign 15th.....	578 05	Balance January 18, 1821.
483	John L. Hoppock.....	Captain.....	600 00	Balance January 1, 1820.
484	M. O. Bloomfield.....	Lieutenant.....	1,715 00	Balance August 3, 1822.
484	William Lancaster.....	Lieutenant 10th.....	700 85	Balance May 23, 1822.
485	William Ward.....	do.....	266 96	Balance June 3, 1822.
485	William F. Pendleton.....	Ensign 20th.....	470 19	Balance January 1, 1820.
486	M. M. Claiborne.....	Ensign 12th.....	178 00	Do. do.
488	William B. Jackson.....	Lieutenant 1st.....	102 00	Do. do.
489	Thomas W. Farrar.....	Captain 10th.....	140 71	Balance November 22, 1825.
492	Wilson P. Greenup.....	Late lieutenant 28th.....	872 00	Balance January 1, 1820.
493	German Senter.....	Surgeon's mate 3d artillery.....	345 22	Balance February 1, 1821.
494	D. Nelson.....	Apothecary general.....	560 00	Balance January 1, 1820.
494	A. McFarland.....	Lieutenant 2d dragons.....	50 00	Balance November 6, 1821.
495	William Johnson.....	Cornet.....	126 64	Balance January 1, 1820.
495	Benjamin T. Robb.....	Lieutenant artillery.....	2,310 00	Do. do.
495	Charles Newkirk.....	do.....	50 00	Do. do.
497	George McChain.....	Lieutenant 25th.....	750 00	Do. do.
497	Lewis Norris.....	Ensign 9th.....	189 14	Do. do.
498	William Henry.....	Lieutenant 3d artillery.....	70 00	Do. do.
498	Lodowick Morgan.....	Captain rifles.....	5,438 34	Balance April 30, 1822.
499	Benjamin Price.....	Ensign.....	5 00	Balance January 1, 1820.
499	John Winters.....	Lieutenant.....	275 00	Do. do.
499	Gabriel H. Browne.....	Wagon master.....	420 00	Do. do.
500	William Brown.....	do.....	400 00	Do. do.
500	Timothy Burr.....	Captain.....	10,917 02	Balance March 14, 1823.

444	Joseph Duncan	Lieutenant 17th	230 00	Balance March 28, 1825.
445	Daniel Gregg	Late captain 45th	8 00	Balance January 1, 1820.
450	Robert Fenner	Captain	482 57	Do.
451	William Edmonston	Late lieutenant 43d	51 50	Balance February 21, 1824.
452	H. H. Hickman	Captain 17th	1,799 82	Balance January 1, 1820.
453	William H. Shang	Ensign 17th	1,870 00	Do.
454	William Featherston	do.	1,063 03	Do.
455	Jonathan Rees	Lieutenant 17th	1,880 00	Balance March 21, 1822.
456	Arthur Fox	Lieutenant 10th	233 84	Balance September 4, 1820.
457	John Swearingen	Lieutenant 2d rifles	318 00	Balance January 1, 1820.
458	Andrew Gilmore	Ensign rifle regiment	303 13	Do.
459	Alison C. Looker	do.	449 43	Do.
460	James Crutcher	Paymaster 3d reg. Ky. militia	5 00	Balance February 24, 1820.
461	Alex. Gray	Captain 24th infantry	1,923 50	Balance June 27, 1822.
462	William H. Puthuff	Captain	6,936 36	Balance January 4, 1822.
463	Frederick H. Lisenhoff	Paymaster Georgia militia	7,448 60	Balance July 15, 1826.
464	John Flanagan	Paymaster Pennsylvania vols	88 42	Balance April 24, 1822.
465	Bartholomew Labuzan	do.	5,257 14	Balance June 14, 1823.
466	Simon Brown	Lieutenant 37th	169 93	Balance January 1, 1820.
467	Joseph Atherton	Lieutenant 31st	201 40	Balance September 5, 1822.
468	Samuel E. Albro	Ensign 31st	530 00	Balance January 1, 1820.
469	A. W. Brown	Lieutenant 31st	84 65	Balance March 13, 1821.
470	Isaac Briggs	Ensign 31st	54 39	Balance January 1, 1820.
471	John Farwell	Lieutenant 31st	510 00	Balance September 7, 1821.
472	S. M. Perkins	Ensign 31st	580 00	Balance January 1, 1820.
473	Salmon Clark	Captain 30th	1,075 00	Balance September 20, 1821.
474	Asa Peabody	Lieutenant 30th	130 00	Balance January 1, 1820.
475	Phelps Smith	do.	366 00	Do.
476	Levi Cox	Ensign 31st	341 25	Balance October 5, 1820.
477	Ebenezer W. Bohannon	Captain 19th infantry	400 00	Balance January 9, 1821.
478	William Baird	Lieutenant 19th	13 00	Balance May 17, 1820.
479	Robert Smith	Lieutenant 3d rifles	500 00	Balance August 8, 1826.
480	C. A. Sparks	do.	40 00	Balance January 1, 1820.
481	William Keller	Ensign 16th	30 00	Do.
482	Thomas Evans	Late lieutenant 16th	64 05	Balance August 1, 1820.
483	Jacob Whistler	Ensign 16th	139 41	Balance January 1, 1820.
484	David T. Hopkins	Lieutenant 21st	659 99	Balance January 7, 1823.
485	Charles E. Toby	Captain 21st	300 00	Balance August 3, 1822.
486	Charles Proctor	do.	450 00	Balance September 15, 1821.
487	Charles Peters	Lieutenant 44th	561 02	Balance June 17, 1824.
488			818 50	Balance January 1, 1820.

*Statement of balances—Continued.*

Pages.	Names.	Rank.	Amount.	Remarks.
538	Isaac Townsend.....	Lieutenant 34th .....	\$178 00	Arrearages:
540	Beverly Turpin.....	Lieutenant 2d dragoons .....	956 56	Balance January 1, 1820.
541	James Martin.....	Lieutenant dragoons .....	1, 017 00	Balance January 3, 1822.
541	James Tippe.....	Lieutenant 2d dragoons .....	653 00	Balance November 24, 1821.
542	George G. Steele.....	Captain 16th .....	1, 603 62	Balance January 1, 1820.
542	John N. McIntosh.....	Captain light artillery .....	265 10	Balance January 10, 1822.
543	Moses M. Russell.....	Lieutenant artillery .....	814 00	Balance January 1, 1820.
543	Charles Cauty.....	Lieutenant 45d .....	244 00	Do. do.
545	Peter Simons .....	Ensign .....	198 98	Do. do.
546	Andrew P. Cochran .....	Captain 45th .....	16 00	Do. do.
547	William Mooney .....	Captain 22d .....	340 25	Do. do.
549	Christian Hartlett.....	Captain 27th .....	68 00	Do. do.
549	Smith W. Gordon .....	Lieutenant 44th .....	110 00	Do. do.
550	John Mason .....	Captain 28th .....	1, 500 39	Do. do.
550	Marshall T. Alexander.....	Lieutenant 11th .....	34 82	Do. do.
551	Timothy Aldrick.....	Captain .....	374 30	Balance September 20, 1822.
551	George W. Jackson .....	Lieutenant .....	15, 629 75	Balance June 26, 1821.
554	Philip Smith.....	Lieutenant 26th .....	107 60	Balance January 1, 1820.
556	Francis Goslain .....	Hospital surgeon mate .....	30 00	Do. do.
556	John H. Ryan.....	Lieutenant R. R. ....	200 00	Balance March 24, 1820.
557	John Atwood .....	Lieutenant 31st .....	157 85	Balance January 1, 1820.
558	Elisha M. Walker.....	Lieutenant 24th .....	548 00	Do. do.
558	Benjamin Davis.....	Lieutenant .....	15 00	Balance March 31, 1821.
559	John Campbell.....	Captain 26th .....	3, 190 00	Balance October 26, 1821.
559	Thomas U. Morgan.....	Ensign 17th .....	390 55	Balance January 1, 1820.
559	Robert Anderson.....	Lieutenant 26th .....	94 80	Do. do.
560	Nathaniel Pryor.....	Captain 44th .....	398 00	Do. do.
560	Edward W. Miller.....	Lieutenant 2d rifles .....	16 98	Do. do.
561	Alexander Pagan.....	Captain 40th .....	283 50	Do. do.
562	James Perry.....	Ensign 39th .....	721 56	Do. do.
562	Anthony Dearing.....	Lieutenant 39th .....	1, 500 00	Do. do.
563	Maher W. McClelland .....	Lieutenant 45th .....	491 00	Balance May 31, 1820.
564	Alvan Boyden .....		4	Balance March 20, 1820.

601	John Lytle.....	do.....	1,404 84	Balance November 19, 1892.
602	George Y. Dunkle.....	Wagon master.....	342 20	Balance March 21, 1891.
603	Thomas Hewson.....	Major.....	300 00	Balance January 1, 1890.
604	Chester Lynn.....	Major 23d.....	1,868 12	Balance November 24, 1891.
605	D. McFarland.....	Captain.....	947 00	Balance January 1, 1890.
606	Richard Smith.....	Lieut. and Q. M. N. Y. militia.	500 00	Balance December 13, 1891.
607	David Waters.....	Captain.....	400 00	Balance September 21, 1891.
608	Thompson Maxwell.....	Brigadier. Q. M. N. Y. militia.	62 00	Balance January 1, 1890.
609	William Jenkins.....	Captain N. Y. State volunteers.	59 72	Do do.
610	Joshua Conkey.....	Lieutenant 5th.....	135 00	Do do.
611	Frederick E. Hedges.....	Captain, &c.....	187 25	Do do.
612	James M. Porter.....	Ensign 24th.....	64 91	Do do.
613	Littleton Johnston.....	do.....	1,440 56	Do do.
614	S. R. Proctor.....	Lieutenant 36th.....	812 19	Balance January 3, 1892.
615	Daniel Appling.....	Ensign 30th.....	796 95	Balance April 18, 1891.
616	William N. Earle.....	Lieutenant 17th.....	14 73	Balance January 1, 1890.
617	John R. Pettibone.....	Colonel 4th rifles.....	10 00	Do do.
618	Reuben Taylor.....	Lieutenant 26th.....	4,485 96	Balance July 13, 1892.
619	James Gibson.....	Lieutenant 24th.....	13 39	Balance August 10, 1891.
620	David Herrin.....	Paymaster.....	1,263 00	Balance February 16, 1890.
621	Joseph Perkins.....	do.....	309 98	Balance November 4, 1890.
622	Robert Gray.....	Lieutenant 15th.....	329 96	Balance May 22, 1892.
623	Martin Strobel.....	Late captain 9th.....	676 00	Balance October 29, 1891.
624	William Coffee.....	Lieutenant 9th.....	659 37	Balance November 21, 1891.
625	Ebenezer Thompson.....	Lieutenant 1st regiment.....	50 00	Balance January 1, 1890.
626	John Reed.....	Captain.....	294 87	Do do.
627	Levi Hukill.....	Lieutenant 4th.....	273 03	Balance September 19, 1892.
628	Joel Millikin.....	Late captain 21st.....	55 93	Balance October 20, 1891.
629	Elijah Hall.....	Deceased; late captain 12th.....	103 82	Balance January 1, 1890.
630	Lewis Peckham.....	Captain, &c.....	176 17	Do do.
631	Levi Powers.....	Lieutenant 33d.....	459 00	Do do.
632	Zacchille Morgan.....	Lieutenant 12th.....	5,683 50	Balance March 10, 1893.
633	Thomas Campbell.....	Late captain 13th.....	144 98	Balance January 1, 1890.
634	James Powell.....	Late lieutenant 7th.....	198 71	Do do.
635	John Campbell.....	Lieutenant 17th.....	1,787 26	Do do.
636	Amasa J. Bruce.....	Ensign 17th.....	533 75	Do do.
637	George Pease.....	Lieut. and quartermaster 17th.....	865 50	Do do.
638	Archibald Neilson.....	do.....	1,308 20	Balance July 13, 1897.
639	James Hackley.....	do.....	200 00	Balance January 1, 1890.
640	Philip S. Sharer.....	do.....	1,146 01	Do do.
641	Thomas J. Overton.....	do.....		

## Statement of balances—Continued.

Pages	Names.	Rank.	Amount.	Remarks.
612	William B. Ferris	Ensign 30th	\$661 00	Arrearages:
614	Felix B. Warley	Captain 8th	177 80	Balance January 1, 1820.
615	Samuel Coleman	Ensign 8th	200 00	Balance April 16, 1821.
617	Nicholas Edgecomb	Lieutenant 33d	42 00	Balance June 14, 1822.
618	Jonathan H. Falconer	Lieutenant 14th	230 45	Balance January 1, 1820.
619	Samuel Annin	Lieutenant 14th	15 303 83	Do.
620	Cary Nicholas	Lieutenant 14th	817 92	Balance October 12, 1820.
622	Joiah Bacon	Lieutenant 4th	1,397 44	Balance August 14, 1821.
622	John Hazleton	Lieutenant 19th	239 49	Balance October 10, 1822.
623	John D. Rogers	Lieutenant 19th	40 00	Balance June 3, 1823.
627	Otis Fisher	Lieutenant dragons	242 97	Balance January 1, 1820.
629	Samuel Conrad	Assistant deputy q. m. general.	28 75	Balance February 5, 1823.
629	H. H. Davis	Paymaster Pennsylvania militia.	239 00	Balance January 13, 1823.
630	Michael C. Hays	Captain 32d	299 16	Balance October 23, 1821.
630	James Green	Captain R. R.	490 49	Balance January 1, 1820.
631	John Williams	Lieutenant 3d rifles	349 63	Balance April 6, 1822.
632	Ethan A. Allen	Ensign 3d rifles	425 19	Balance March 14, 1820.
632	Joseph Griswold	Late ass't deputy q. m. general.	40 00	Balance June 29, 1826.
632	Moody Bedel	Captain	12,180 21	Balance January 1, 1820.
633	Joseph M. Wilcox	Lieutenant colonel	301 43	Balance December 23, 1826.
634	John S. Lougham	Lieutenant 3d infantry	4,797 10	Balance January 1, 1820.
635	William Johnston	Acting paymaster	459 96	Do.
636	James Hedges	Lieutenant 24th	1,366 32	Do.
636	Stephen Ford	Captain 28th	47 00	Do.
636	Edward L. Pegram	Lieutenant 8th	763 00	Do.
637	William D. Hayden	Lieutenant 35th	24,972 82	Do.
639	Alton Nelson	Lieutenant and paymaster 28th.	119 22	Do.
639	Hollyman Battle	Lieutenant 28th	560 63	Do.
643	John Milligan	Lieutenant 43d	550 62	Do.
643	Wilson Elliott	Lieutenant 19th	976 00	Do.
646	Thomas B. Young	Captain 19th	124 00	Balance May 23, 1822.
648	James Palmer	Lieutenant 24th	17 75	Balance January 1, 1820.
649	James Green	Lieutenant 29th.	168 50	Do.
		Captain, &c.		Do.

650	Clarkson Price.....	Lieutenant 26th.....	806 00	Balance February 7, 1820.
651	Luther Bugbee.....	Lieutenant 31st.....	11 40	Balance January 1, 1820.
652	Robert L. Combs.....	Lieutenant 31st.....	550 00	Balance September 20, 1823.
653	Thomas Monroe.....	Lieutenant 30th infantry.....	52 08	Balance January 1, 1820.
654	Thompson Gaines.....	Late paymaster 7th Ky. militia.....	184 07	Balance November 9, 1820.
655	Jonathan Cox.....	Ensign 12th.....	35 91	Balance January 1, 1820.
656	Archibald C. Randolph.....	Captain.....	750 00	Do.
657	John C. Avery.....	Lieutenant 26th.....	163 35	Balance August 12, 1823.
658	Colin McLoud.....	do.....	73 00	Balance November 27, 1821.
659	William Morrow.....	Late paymaster 2d Ohio militia.....	746 55	Balance March 13, 1822.
660	Alexander D. Orr.....	Assistant deputy q. m. general.....	134 85	Balance March 6, 1823.
661	John C. Bartlett.....	Field commissary.....	32,764 82	Balance March 12, 1821.
662	James Mead.....	Deceased, late captain 17th.....	131 24	Balance January 1, 1820.
663	Benjamin T. Elmore.....	Captain.....	65 59	Balance April 26, 1823.
664	William B. Jones.....	Lieutenant 24th.....	16 00	Balance January 1, 1820.
665	Winfield Jones.....	Lieutenant 35th.....	529 20	Balance December 4, 1821.
666	Alexander R. McKnight.....	Lieutenant 28th.....	190 02	Balance January 1, 1820.
667	Thompson Douglass.....	Deputy paymaster.....	28,080 57	Balance January 1, 1820.
668	Jonas Gates.....	Lieutenant 31st.....	120 22	Do.
669	Edward Jones.....	Lieutenant 30th.....	133 62	Do.
670	Benjamin H. Scott.....	Lieutenant 9th.....	179 25	Do.
671	Israel Turner.....	Late captain 13th.....	176 07	Balance August 24, 1820.
672	Clement Sullivan.....	Captain 14th.....	44 38	Balance January 1, 1820.
673	William A. Covington.....	Lieutenant 39th.....	496 00	Do.
674	John Foster.....	Captain 22d.....	1,054 21	Do.
675	John S. Williamson.....	Lieutenant 24th.....	431 94	Do.
676	Wyley Martin.....	Captain.....	868 24	Do.
677	Thomas Duncan.....	Paymaster.....	80 27	Balance February 6, 1824.
678	James S. Wyakoop.....	Lieutenant 29th.....	106 08	Balance January 1, 1820.
679	Charles Hutchins.....	Late lieutenant 35th.....	98 30	Do.
680	Richard Edsall.....	Late lieutenant 15th.....	19 00	Do.
681	Jacob B. Ion.....	Captain artillery.....	18 88	Do.
682	Leonard J. M. Littlejohn.....	Late paymaster 3d Md. militia.....	224 32	Balance January 6, 1825.
683	William Rogers.....	Captain 15th.....	309 23	Balance February 26, 1824.
684	N. N. Hall.....	Lieutenant.....	250 00	Balance August 3, 1822.
685	Ira Drew.....	do.....	493 71	Balance November 2, 1821.
686	Ralph Martin.....	Major 22d.....	2,818 13	Balance December 21, 1820.
687	M. S. Massey.....	Lieutenant 2d artillery.....	404 94	Balance July 15, 1824.
688	Return J. Meigs.....	Indian agent.....	624 23	Balance June 20, 1824.
689	Heman A. Fay.....	do.....	17	Balance December 31, 1822.
702	George W. Melvin.....	Lieutenant artillery.....	3,740 62	Balance July 3, 1824.

## Statement of balances—Continued.

Pages.	Names.	Rank.	Amount.	Remarks.
705	Samuel Owings .....	Late paymaster 6th cavalry.....	\$121 72	Arrearages: Balance January 1, 1880.
706	Robert Gibson .....	Lieutenant 34th.....	90 59	Do.
707	William Watkins .....	Paymaster New York militia.....	2,106 90	Do.
708	Daniel Forward .....	Lieutenant 25th.....	803 00	Balance September 7, 1821.
709	Jacob Leutner .....	Lieutenant 32d.....	57 08	Balance May 30, 1822.
711	William S. Heaton .....	Lieutenant 11th.....	18 24	Balance January 1, 1820.
711	Tunis Hanson .....	Lieutenant 29th.....	35 64	Do.
712	Loring Palmer .....	Late captain 9th.....	150 00	Do.
714	Anthony Palmer .....	Lieutenant 39th.....	606 00	Do.
714	Joel Denton .....	do.....	128 47	Balance September 16, 1823.
718	George Eckridge .....	Ensign 12th.....	100 02	Balance January 1, 1820.
718	Francis T. Wheeler .....	Lieutenant 13th.....	523 65	Do.
719	Jesse O. Tate .....	Lieutenant 39th.....	8 00	Do.
719	James Davis .....	Captain 39th.....	2,362 00	Balance December 9, 1828.
720	George Hallum .....	do.....	112 50	Balance January 1, 1820.
720	Guy Smith .....	Lieutenant 39th.....	360 07	Balance November 29, 1822.
722	Robert Wood .....	Late ensign 10th.....	451 00	Balance January 1, 1820.
723	Fifield Lyford .....	Lieutenant 31st.....	50 63	Balance December 19, 1821.
723	Josiah A. Smith .....	Late paymaster Maryland militia.....	123 90	Balance January 1, 1820.
723	Frederick J. Prevost.....	Lieutenant 6th.....	240 00	Do.
724	Lewis Dunham .....	Surgeon .....	4 92	Do.
725	David G. Cowan .....	Lieutenant 29th.....	105 24	Balance March 16, 1826.
734	Robert Brett .....	Lieutenant infantry.....	250 00	Balance December 8, 1821.
734	Henry Hart .....	Ensign.....	153 00	Balance August 24, 1820.
739	Jasper Y. Smith.....	Paymaster R. R.....	428 53	Balance January 1, 1820.
739	John Stannard.....	Lieutenant colonel.....	330 00	Balance September 6, 1820.
740	John W. Kincaid.....	Lieutenant.....	1,568 00	Balance November 17, 1821.
740	William Huston.....	Lieutenant 26th.....	238 00	Balance January 1, 1820.
741	Alexander Stewart.....	Major.....	251 83	Balance May 1, 1825.
742	William C. Hobbs.....	Lieutenant.....	100 00	Balance January 1, 1820.
742	Henry C. Neale.....	Captain 36th.....	328 67	Balance September 24, 1822.
743	James Neale.....	Lieutenant.....	600 00	Balance December 5, 1821.
743	John Knox.....	Lieutenant 26th.....	197 24	Balance January 1, 1820.

744	Robert Call.....	Ensign 19th.....	40 46	Balance July 11, 1820.
744	John Robinson.....	do.....	1, 634 60	Balance August 31, 1821.
744	Thomas P. Wagon.....	Lieutenant 28th.....	118 00	Balance January 1, 1820.
745	Edward J. Roberts.....	Lieut. and paymaster 1st infantry	5, 564 73	Do.
746	Asa Minor.....	Ensign 29th.....	72 20	Do.
746	John H. Bryson.....	Late captain 16th.....	912 45	Do.
747	Robert Young.....	Paymaster 19th.....	217 34	Balance July 14, 1823.
747	Andrew Noble.....	Paymaster, &c.....	9 74	Balance June 17, 1824.
748	John K. Stokes.....	Captain 2d dragoons.....	1, 178 95	Balance August 13, 1822.
749	Chastien Scott.....	Lieutenant 17th.....	361 25	Balance March 29, 1820.
750	John G. Scholtz.....	Lieutenant 27th.....	5, 532 96	Balance January 1, 1820.
750	Robert Peyton.....	Late captain.....	159 96	Do.
751	Sandford Bartlett.....	Ensign.....	380 00	Do.
751	Robert Edwards.....	Captain 17th.....	100 00	Do.
755	John Ruffin.....	Lieutenant artillery.....	632 00	Do.
755	Archibald Dobbin.....	Assistant deputy paymaster.....	6, 792 13	Balance July 3, 1821.
756	William N. Irvine.....	Colonel.....	35, 915 00	Balance October 30, 1821.
757	Christopher Kieser.....	Lieut. ord. and asst. D. Q. M. G. I.	363 75	Balance January 1, 1820.
758	Joseph Clark.....	Lieutenant 28th.....	500 00	Balance June 2, 1821.
759	Richard Perkins.....	Late paymaster 3d Va., militia.	421 00	Balance January 1, 1820.
760	Samuel H. Bryant.....	Lieutenant.....	190 00	Do.
761	Joseph Bryant.....	Late captain 10th.....	519 61	Do.
761	Benaiah White.....	Lieutenant colonel 10th.....	4, 055 50	Balance May 16, 1820.
762	John Henderson.....	Lieutenant.....	50 00	Balance January 1, 1820.
764	Benjamin Nicholson.....	Lieutenant 14th.....	457 67	Do.
766	Samuel A. Kippey.....	Late lieutenant 23d.....	60 00	Do.
767	Stephen Lee.....	Lieutenant 19th.....	276 57	Balance March 18, 1822.
767	James Duncan.....	Captain 17th.....	17 52	Balance November 1, 1821.
768	Joseph A. Martin.....	Ensign 24th.....	250 00	Balance June 14, 1822.
768	Lewis Saunders.....	.....	20, 000 00	Balance January 1, 1820.
769	Thomas Mountjoy.....	Ensign 17th.....	222 00	Do.
769	M. L. Hawkins.....	Lieutenant.....	75 00	Balance July 28, 1823.
769	Joseph Clay.....	Captain 10th.....	92 95	Balance June 4, 1840.
770	Neal McFadden.....	Lieutenant 19th.....	538 28	Balance January 1, 1820.
770	James Blair.....	do.....	71 20	Balance January 7, 1822.
771	Isaac McLain.....	Paymaster Virginia militia.	385 22	Balance January 1, 1820.
772	James Doherty.....	Major 28th.....	121 24	Do.
772	Wilson Creed.....	Ensign 7th.....	46 00	Balance May 6, 1820.
773	John Henderson.....	Paymaster 1st reg't Va. militia.	809 78	Balance January 1, 1820.
773	Jackson Durant.....	Lieutenant 4th.....	221 71	Do.
774	Burnell Goodwin.....	Late lieutenant 10th Va. militia.	192 63	Do.



*Statement of balances—Continued.*

Pages.	Names.	Rank.	Amount.	Remarks.
774	Spencer Hinton.....	Lieutenant 10th.....	\$420 00	Arrearages:
775	Solomon Sutherland.....	Captain 29th.....	144 34	Balance August 3, 1892.
776	Sammel Lane.....	Late maj. 14th, now lt. col. 32d.	912 52	Balance January 1, 1890.
780	Abil Gibbs.....	Lieutenant 30th.....	224 00	Do.
781	William R. Duncan.....	Captain artillery.....	98 00	Do.
782	Edward Upham.....	Ensign.....	1,010 00	Do.
783	A. Gates.....	do.....	1,000 00	Balance December 5, 1891.
784	Francis Carr.....	Ensign 21st.....	348 49	Balance November 5, 1891.
785	John V. H. Huych.....	Major.....	3,901 08	Balance January 1, 1890.
786	William S. Horner.....	Hospital surgeon's mate.....	20 00	Balance April 30, 1892.
787	Robert Morris.....	Late ensign 13th.....	234 16	Balance January 1, 1890.
788	Charles Livermore.....	Lieutenant 13th.....	106 30	Do.
791	James Brown, jr.....	Lieutenant 7th.....	98 00	Do.
792	William S. Wells.....	Lieutenant 24th, late 17th.....	512 50	Do.
793	Gassaway Watkins.....	Lieutenant 38th.....	434 00	Balance September 13, 1895.
794	Addison Carrick.....	Late asst. deputy q. m. general.....	4,429 64	Balance May 15, 1899.
795	Abraham Clark.....	Lieutenant 14th.....	159 41	Balance September 23, 1899.
796	Meredith W. Fisher.....	Lieutenant 17th.....	673 80	Balance January 1, 1890.
797	William Billings.....	Captain.....	101 80	Balance June 1, 1891.
798	John Sampson.....	Quartermaster New York militia.....	155 68	Balance November 4, 1890.
799	William Bingham.....	Lieutenant 31st.....	52 25	Balance September 12, 1899.
800	Thomas Bangs.....	Ensign 9th.....	424 00	Balance November 18, 1898.
801	John Perley.....	Lieutenant 9th.....	451 69	Balance June 25, 1894.
802	Daniel C. Lane.....	Quartermaster brig. Ky. militia.....	739 40	Balance August 24, 1830.
803	James Awi.....	Ensign 16th.....	263 20	Balance January 1, 1820.
804	John Lee.....	Lieutenant 34th.....	319 37	Do.
805	John H. Smith.....	Paymaster 1st Ohio militia.....	7,951 55	Do.
806	Thomas C. Willbight.....	Act'g asst. subsistence Ft. Scott.....	710 00	Do.
807	Robert Torrance.....	Paymaster 57th Va. militia.....	2,520 00	Balance July 24, 1892.
808	John Bayley.....	Lieutenant 24th infantry.....	17 71	Balance September 25, 1890.
809	Samuel Scott.....	Lieutenant 7th, late 10th.....	32,702 20	Balance January 17, 1891.
810	William Irvine.....	Assistant apothecary general.....	142 00	Balance January 1, 1890.
811	David Low.....	do.....	5 00	Do.

744	Robert Call.....	Ensign 12th.....	40 40	Balance July 11, 1820.
744	John Robinson.....	do.....	1, 624 50	Balance August 31, 1821.
744	Thomas P. Wagon.....	Lieutenant 28th.....	1 08 00	Balance January 1, 1820.
745	Edward J. Roberts.....	Lieut. and paymaster 1st infantry	5, 564 73	Do.
746	Asa Minor.....	Ensign 29th.....	72 20	Do.
746	John H. Bryson.....	Late captain 16th.....	912 45	Do.
747	Robert Young.....	Paymaster 19th.....	207 34	Balance July 14, 1823.
747	Andrew Noble.....	Paymaster, &c.....	9 74	Balance June 17, 1824.
749	John K. Stokes.....	Captain 2d dragoons.....	1, 178 95	Balance August 13, 1822.
749	Chaisten Scott.....	Lieutenant 17th.....	361 25	Balance March 29, 1820.
750	John G. Scholtz.....	Lieutenant 27th.....	5, 592 96	Balance January 1, 1820.
750	Robert Peyton.....	Late captain.....	159 96	Do.
751	Sandford Bartlett.....	Ensign.....	380 00	Do.
753	Robert Edwards.....	Captain 17th.....	100 00	Do.
755	John Ruffin.....	Lieutenant artillery.....	632 00	Do.
756	Archibald Dobbin.....	Assistant deputy paymaster.....	6, 792 13	Balance July 3, 1821.
756	William N. Irvine.....	Colonel.....	35, 915 00	Balance October 30, 1821.
757	Christopher Kieser.....	Lieut. ord. and asst. D. Q. M. G.....	363 75	Balance January 1, 1820.
758	Joseph Clark.....	Lieutenant 28th.....	500 00	Balance June 2, 1821.
759	Richard Perkins.....	Late paymaster 3d Va., militia.....	421 00	Balance January 1, 1820.
760	Samuel H. Bryant.....	Lieutenant.....	190 00	Do.
761	Joseph Bryant.....	Late captain 10th.....	519 61	Do.
761	Benajah White.....	Lieutenant colonel 10th.....	4, 055 50	Balance May 16, 1820.
762	John Henderson.....	Lieutenant.....	50 00	Balance January 1, 1820.
764	Benjamin Nicholson.....	Lieutenant 14th.....	457 67	Do.
766	Samuel A. Kippey.....	Late lieutenant 22d.....	60 00	Do.
767	Stephen Lee.....	Lieutenant 19th.....	276 57	Balance March 18, 1822.
767	James Duncan.....	Captain 17th.....	17 52	Balance November 1, 1821.
768	Joseph A. Martin.....	Ensign 24th.....	250 00	Balance June 14, 1822.
768	Lewis Saunders.....	do.....	20, 000 00	Balance January 1, 1820.
769	Thomas Mountjoy.....	Ensign 17th.....	222 00	Do.
769	M. L. Hawkins.....	Lieutenant.....	75 00	Balance July 28, 1823.
769	Joseph Clay.....	Captain 10th.....	92 95	Balance June 4, 1840.
770	Neal McFadden.....	Lieutenant 19th.....	538 28	Balance January 1, 1820.
770	James Blair.....	do.....	71 20	Balance January 7, 1822.
771	Isaac McLain.....	Paymaster Virginia militia.....	365 22	Balance January 1, 1820.
772	James Doherty.....	Major 28th.....	121 24	Do.
772	Wilson Creed.....	Ensign 7th.....	46 00	Balance May 6, 1820.
773	John Henderson.....	Paymaster 1st reg't Va. militia.....	809 78	Balance January 1, 1820.
773	Jackson Durant.....	Lieutenant 4th.....	221 71	Do.
774	Burnell Goodwin.....	Late lieutenant 10th Va. militia.....	192 63	Do.

*Statement of balances—Continued.*

Pages.	Names.	Rank.	Amount.	Remarks.
774	Spencer Hinton.....	Lieutenant 10th.....	\$420 00	Arrearages:
775	Solomon Sutherland.....	Captain 29th.....	144 34	Balance August 3, 1892.
775	Samuel Lane.....	Late maj. 14th, now lt. col. 32d.	912 52	Balance January 1, 1890.
780	Abil Gibbs.....	Lieutenant 30th.....	224 00	Do.
780	William R. Duncan.....	Captain artillery.....	98 00	Do.
781	Edward Upham.....	Ensign.....	1,010 00	Do.
781	A. Gates.....	do.....	1,000 00	Balance December 5, 1891.
782	Francis Carr.....	Ensign 21st.....	348 49	Balance November 5, 1891.
784	John V. H. Huych.....	Major.....	3,901 08	Balance January 1, 1890.
785	William S. Horner.....	Hospital surgeon's mate.....	20 00	Balance April 30, 1892.
786	Robert Morris.....	Late ensign 13th.....	234 16	Balance January 1, 1890.
787	Charles Livermore.....	Lieutenant 13th.....	106 30	Do.
787	James Brown, jr.....	Lieutenant 7th.....	96 00	Do.
788	William S. Wells.....	Lieutenant 24th, late 17th.....	512 50	Do.
791	Gassaway Watkins.....	Lieutenant 38th.....	434 00	Balance September 13, 1895.
791	Addison Carrick.....	Late asst. deputy q. m. general.....	4,429 64	Balance May 15, 1899.
792	Abraham Clark.....	Lieutenant 14th.....	159 41	Balance September 23, 1899.
794	Meredith W. Fisher.....	Lieutenant 17th.....	673 80	Balance January 1, 1890.
794	William Billings.....	Captain.....	101 80	Balance June 1, 1891.
795	John Sampson.....	Quartermaster New York militia.....	155 68	Balance November 4, 1890.
795	William Bingham.....	Lieutenant 31st.....	52 25	Balance September 12, 1899.
796	Thomas Bangs.....	Ensign 9th.....	424 00	Balance November 18, 1896.
797	John Ferley.....	Lieutenant 9th.....	451 69	Balance June 25, 1894.
798	Daniel C. Lane.....	Quartermaster brig. Ky. militia.....	739 40	Balance August 24, 1890.
799	James Ayl.....	Ensign 16th.....	263 20	Balance January 1, 1890.
802	John Lee.....	Lieutenant 34th.....	319 37	Do.
803	John H. Smith.....	Paymaster 1st Ohio militia.....	7,951 55	Do.
812	Thomas C. Willight.....	Act'g asst. subsistence Ft. Scott.....	710 00	Do.
815	Robert Torrance.....	Paymaster 57th Va. militia.....	2,520 00	Balance July 24, 1892.
817	John Bayley.....	Paymaster 24th infantry.....	17 71	Balance September 25, 1890.
817	Samuel Scott.....	Lieutenant 7th, late 10th.....	32,702 20	Balance January 17, 1891.
820	William Irvine.....	Assistant apothecary general.....	142 00	Balance January 1, 1890.
821	David Low.....	do.....	5 00	Do.

832	Reuben B. Patterson.....	Paymaster Virginia militia.....	398 88	Balance June 30, 1890.
833	Jonathan Fugh.....	do.....	46 89	Balance October 9, 1891.
834	Ashton Garrett.....	Paymaster 17th.....	32,703 86	Balance October 31, 1834.
835	Joseph M. Hays.....	To pay Ohio militia.....	314 94	Balance January 1, 1890.
836	Frederick Leonard.....	To pay Delaware militia.....	342 92	Balance November 8, 1890.
837	John McDougal.....	Paymaster Ohio militia.....	16,811 01	Balance March 8, 1830.
838	Lewis M. Prevoat.....	Paymaster Penn's militia.....	1,608 32	Balance October 24, 1820.
839	Nathaniel Shewell.....	do.....	302 82	Balance June 8, 1825.
840	W. H. Curtis.....	Lieutenant 12th.....	915 00	Balance September 28, 1839.
841	William Campbell.....	Captain light artillery.....	2,718 96	Balance May 25, 1825.
842	George Strother.....	Captain 10th.....	16 75	Balance January 1, 1820.
843	Clement White.....	Captain 20th.....	4 12	Do. do.
844	Thomas Ramsay.....	Captain 1st.....	334 60	Do. do.
845	Simon D. Wattles.....	Captain 23d.....	175 00	Balance August 27, 1892.
846	William Kenny.....	Lieutenant corps of artillery.....	94	Balance January 1, 1820.
847	Simon Larned.....	Colonel 9th.....	539 76	Do. do.
848	Miles Greenwood.....	Captain 16th.....	448 00	Balance July 17, 1892.
849	Thomas W. Blackledge.....	Lieutenant 3d.....	320 40	Balance October 3, 1893.
850	J. Leach.....	Lieutenant 7th.....	200 00	Balance January 1, 1820.
851	John Noble.....	do.....	250 00	Do. do.
852	William Prince.....	Late paymaster 14th Ky. militia.....	12,813 59	Balance January 15, 1824.
853	N. G. Bean.....	Lieutenant 21st.....	12 79	Balance September 10, 1821.
854	Henry Draper.....	Ensign.....	80 00	Balance December 11, 1822.
855	John Ritchie.....	Captain artillery.....	1,453 40	Balance January 1, 1820.
856	John Nye.....	Captain 9th.....	142 39	Do. do.
857	Adam King.....	Acting paymaster, &c.....	223 85	Do. do.
858	David Perry.....	Captain 5th, late 9th, infantry.....	2,100 00	Balance November 5, 1821.
859	John Johnson.....	Lieutenant 12th.....	1,600 00	Balance January 1, 1820.
860	William Guttridge.....	Ensign 26th.....	112 00	Do. do.
861	Joseph Kerr.....	Late captain artillery.....	5,434 05	Do. do.
862	William Cocks.....	Ensign 25th.....	78 00	Do. do.
863	Philip T. Richardson.....	Captain, &c.....	800 00	Do. do.
864	Frederick Brooks.....	Ensign.....	63 07	Do. do.
865	Edward Norton.....	Captain.....	270 07	Do. do.
866	Charles Ketchline.....	Lieutenant dragoons.....	280 00	Do. do.
867	Fayette Roane.....	Lieutenant 5th.....	426 30	Balance February 21, 1825.
868	John G. Clark.....	Lieutenant 14th.....	76 00	Balance September 28, 1829.
869	Richard Arrell.....	do.....	210 00	Balance March 21, 1831.
870	Kennel Goodwin.....	Captain 21st.....	40 00	Balance November 2, 1821.
871	Lemuel Bradford.....	Lieutenant 4th.....	1,083 01	Balance September 7, 1821.
872	Frederick Conkling.....	do.....	1,369 75	Balance January 1, 1820.

*Statement of balances—Continued.*

Pages.	Names.	Rank.	Amount.	Remarks.
867	John D. Hart.....	Lieutenant dragoons.....	\$675 57	Arrearages:
868	N. E. Packard.....	Brigade quartermaster.....	391 82	Balance May 15, 1820.
870	Salomon Ellis.....	Late contractor.....	11,485 11	Balance May 8, 1821.
872	Ephraim L. Phelps.....	.....	1,605 09	Balance June 30, 1822.
872	Lawrence Van Buren.....	Late quartermaster general.....	364 71	Balance May 16, 1823.
873	Jesse Robinson.....	Captain 2d artillery.....	119 14	Balance October 16, 1821.
873	Benjamin P. Head.....	Lieutenant 38th.....	606 00	Balance January 1, 1820.
875	Timothy Bacon.....	Lieutenant 34th.....	191 24	Do. do.
876	Simon Owens.....	Captain 1st.....	639 13	Do. do.
877	Festus Cone.....	Captain.....	122 00	Do. do.
880	Henry Wellington.....	Lieutenant 9th.....	171 44	Balance September 28, 1829.
880	Barrett Schuyler.....	Captain 29th.....	5,672 84	Balance January 1, 1820.
880	P. B. Van Beuren.....	.....	1,450 34	Balance November 30, 1821.
880	Joel Peebles.....	Lieutenant 29th.....	1,000 00	Balance January 1, 1820.
881	Gad Dumbleton.....	.....	1,688 52	Balance October 5, 1821.
881	S. D. Kellog.....	.....	2,022 80	Balance July 6, 1821.
882	John King.....	Captain 23d.....	34 25	Balance January 1, 1820.
882	Benjamin Smead.....	Captain 11th.....	278 38	Do. do.
883	William Ray.....	Late quartermaster, &c.....	1,300 00	Do. do.
883	John H. Plummer.....	Late deputy commissary.....	13,775 57	Do. do.
884	Josiah Hill.....	Lieutenant rifles.....	30 00	Do. do.
885	Thomas M. Keed.....	.....	743 86	Balance January 26, 1821.
886	John S. Brush.....	Late lieutenant artillery.....	800 44	Balance January 1, 1820.
888	Thomas A. Helms.....	Late captain dragoons.....	1,289 58	Balance February 16, 1820.
888	Aaron Bridgelow.....	Ensign 21st.....	675 24	Balance January 1, 1820.
888	John McCluney.....	Major 23d.....	2,530 50	Do. do.
889	Gabriel Barbour.....	.....	1,770 00	Do. do.
889	John Burnett.....	Late lieut. and quarterm'r 5d.....	1,668 25	Do. do.
890	Thomas Bailey.....	Late lieutenant 34th.....	1,261 37	Do. do.
891	John M. Burgess.....	Late lieutenant 36th.....	700 00	Do. do.
891	Ralph B. Cuyler.....	Late lieutenant 6th.....	1,562 36	Do. do.
891	George Cloud.....	Late captain 10th.....	883 47	Balance January 6, 1830.
896	Alfred H. Douglass.....	Late captain 39th.....	168 70	Balance January 1, 1830.

897	Willie J. Gordon	Late lieutenant 10th	2,922 00	Do.	do.
898	Benjamin R. Boutwick	Late bar, major	6,649 60	Do.	do.
899	Thomas Vail	Late ensign 29th	1,755 00	Do.	do.
900	Robert Steele	Captain	1,074 00	Do.	do.
901	Walt Martin	Late lieutenant 33d	278 00	Do.	do.
902	Isaac Myers	Ensign 16th	346 00	Balance February 14, 1828.	
903	Charles Follett	Late captain 11th	3,248 00	Balance January 1, 1820.	
904	Robert Beall	Late lieutenant 14th	2,706 62	Balance June 14, 1823.	
905	William Morris, jr.	Late lieutenant 33d	369 14	Balance January 1, 1820.	
906	George W. Ten Broeck	Captain 6th	7,359 96	Do.	do.
907	John Williby	Lieutenant 27th	75	Do.	do.
908	Robert Stockton	Lieutenant 19th	470 00	Balance May 31, 1825.	
909	Arthur Simkins	Captain 10th	724 21	Balance July 28, 1820.	
910	Alexander Worcester	Lieutenant 33d	15 51	Balance January 1, 1820.	
911	Alexander McCalley	Late lieutenant 33d	140 34	Do.	do.
912	Timothy Stuart	Late paymaster 2d N. Y. militia	1,166 82	Balance May 8, 1820.	
913	William Young	Late lieutenant 7th	92 00	Balance January 1, 1820.	
914	John Vail	Captain 18th	57 37	Do.	do.
915	David Skinner	Paymaster New York militia	649 77	Balance August 22, 1826.	
916	Charles Quirey	Late captain 3d infantry	831 77	Balance November 30, 1822.	
917	Alexander Parris	Captain, &c.	3,060 00	Balance January 1, 1820.	
918	William Triplett	Late lieutenant 3d	1,050 00	Do.	do.
919	John Miller	Captain, &c.	1,027 00	Do.	do.
920	Thomas Daggett	Lieutenant 2d regiment	19,359 09	Balance December 10, 1822.	
921	George Templeman	Lieutenant and acting, &c	600 00	Balance January 1, 1820.	
922	Robert Andrews	A. D. Q. M.	952 40	Do.	do.
923	Silas Amberson	Captain 22d	425 32	Do.	do.
924	A. B. Armstead	Captain	100 00	Balance July 6, 1822.	
925	Elbert Anderson	Cornet	1,333 06	Balance June 25, 1822.	
926	James M. Anderson	Captain 2th	257 79	Balance November 26, 1821.	
927	Nathaniel F. Adams	Paymaster 4th	310 00	Balance October 7, 1820.	
928	Hanibal M. Allen	Captain	9,709 73	Balance December 15, 1820.	
929	Marshall Ayers	Lieutenant 43d	604 00	Balance January 1, 1820.	
930	William S. Allen		570 00	Balance August 18, 1821.	
931	James G. Aiken	Ensign	48	Balance January 1, 1820.	
932	Peter Albright	Ensign 1st rifles	425 56	Balance January 28, 1820.	
933	P. Anspack	Cornet dragoons	12 07	Balance January 1, 1820.	
934	Philo. Andrews	A. D. Q. M. general	166 00	Balance September 21, 1821.	
935	William Aull	Lieutenant 4th rifles	603 16	Balance November 17, 1825.	
936	Oliphant Martin		231 26	Balance September 21, 1821.	
937			35 50	Balance January 1, 1820.	

## Statement of balances—Continued.

Pages.	Names.	Rank.	Amount.	Remarks.
1240	Melancton Smith.....	Colonel.....	\$20,998 89	Arrearages:
1240	Aaron Walters.....	Lieutenant 29th.....	450 00	Balance May 17, 1898.
1240	Lennel H. Mitchell.....	do.....	125 00	Balance January 6, 1890.
1241	George W. Barker.....	Captain 42d.....	300 00	Do.
1241	Richard Dennis.....	Colonel.....	24,640 18	Balance October 1, 1891.
1242	Joseph W. Edwards.....	Lieutenant 29th.....	150 00	Balance January 10, 1892.
1242	Jeremiah Emery.....	Captain 33d.....	199 65	Balance January 6, 1890.
1242	Thomas Lawrence.....	Lieutenant 22d.....	362 05	Do.
1243	Abraham Shane.....	Late lieutenant 27th.....	15 34	Balance January 11, 1890.
1243	Walter German.....	Captain 4th.....	31 40	Balance August 21, 1894.
1244	James B. Wilkinson.....	Captain 2d artillery.....	1,864 67	Balance January 11, 1890.
1244	William B. Staats.....	Ensign 6th.....	2,725 13	Balance July 18, 1893.
1244	Ebenezer Knox.....	Ensign 21st.....	483 77	Balance September 7, 1890.
1245	James Leith.....	Late lieutenant 39th.....	868 00	Balance January 17, 1890.
1245	Charles Lothrop.....	Late captain 33d.....	157 41	Balance January 1, 1890.
1246	Nathan C. Wade.....	Late ensign 10th.....	230 00	Balance January 18, 1890.
1246	Daniel Guin.....	Late lieutenant 24th.....	90 00	Balance January 1, 1890.
1247	Michael Walsh.....	Late captain artillery.....	692 00	Do.
1255	William Walker.....	Late captain 25th.....	565 30	Balance January 25, 1890.
1255	Moses Hammons.....	Ensign 33d.....	10 00	Balance January 1, 1890.
1256	Walter G. Hays.....	Late 20th infantry.....	2,354 55	Do.
1257	Abel Morse.....	Lieutenant 6th.....	2 50	Do.
1257	Peleg Barker.....	Late captain.....	130 40	Balance February 11, 1890.
1257	Owen Clinton.....	Captain 18th.....	878 98	Balance February 12, 1890.
1258	Daniel A. Blauvelt.....	Late paymaster 83d N. Y. militia.	25 49	Balance January 22, 1894.
1258	Samuel Hairston.....	Lieutenant 20th.....	76 21	Balance February 11, 1890.
1259	William M. Dyer.....	Lieutenant 9th.....	78 20	Balance November 2, 1891.
1259	George Henry.....	Lieutenant 15th.....	50 00	Balance February 12, 1890.
1260	Jonathan B. Eastman.....	D. paymaster.....	16,984 83	Balance July 24, 1893.
1260	Leonard Cole.....	Late ensign 26th.....	66 80	Balance February 11, 1890.
1260	Samuel A. Taylor.....	Late lieutenant 43d.....	45 38	Balance February 16, 1890.
1261	Valentine P. Luckett.....	Late lieutenant dragons.....	724 00	Do.
1261	George W. Lea.....	Ensign 33th.....	105 00	Balance February 19, 1890.

1863	John Plagett.....	Late captain 30th.....	132 04	Balance March 15, 1821.
1863	Jeese Wornack.....	Late lieutenant 5th.....	126 00	Balance February 23, 1820.
1865	Henry W. Warner.....	Late paymaster 3d N. Y. militia.....	110 40	Balance March 7, 1820.
1865	Lemuel Morris.....	Captain, &c.....	2, 923 79	Balance March 8, 1820.
1866	William Lavel.....	Late lieutenant 3d infantry.....	1, 977 62	Balance March 14, 1820.
1866	Homer V. Milton.....	Colonel 3d infantry.....	8, 653 24	Balance May 10, 1820.
1867	Waters Allen.....	Paymaster.....	23 72	Balance February 26, 1820.
1867	Robert W. Kent.....	Late captain 14th.....	200 00	Balance March 18, 1820.
1869	Melchor Keener.....	Lieutenant 36th.....	5, 106 15	Balance January 1, 1820.
1869	Zachariah Schoonmaker.....	Late paymaster N. Y. volunteers.....	245 00	Balance September 25, 1824.
1869	Henry A. Hobert.....	Lieutenant artillery.....	51 02	Balance March 23, 1820.
1870	William Townsley.....	Lieutenant 1st rifles.....	542 66	Balance March 24, 1820.
1870	Robert R. Conrad.....	Late lieutenant 35th.....	400 00	Balance June 19, 1822.
1871	Henry Grindage.....	Captain 14th.....	347 43	Balance June 7, 1825.
1871	Jacob Schenor.....	Captain 16th.....	1 86	Balance April 25, 1842.
1872	Harvey Weed.....	Late paymaster 2d N. Y. militia.....	102 66	Balance October 6, 1826.
1872	John Hamilton.....	Lieutenant 17th.....	1, 122 00	Balance April 1, 1820.
1873	Londus L. Buck.....	Lieutenant 6th.....	923 67	Balance April 7, 1820.
1873	Edmund Badger.....	Lieutenant 9th.....	156 80	Balance August 21, 1821.
1874	William Rodde.....	Late paymaster 15th Ky. militia.....	13, 142 26	Balance July 21, 1821.
1874	Melancton Woolsey.....	Assistant deputy q. m. general 3d wagon-master.....	760 20	Balance October 11, 1822.
1876	John Roberts.....	Late paymaster, &c.....	62 45	Balance November 6, 1822.
1876	Ferdinand Marsteller.....	Captain 21st.....	724 00	Balance April 24, 1820.
1877	Jeremiah Chapman.....	Late as't deputy q. m. General.....	687 78	Balance January 25, 1822.
1878	Thomas Camp.....	Lieutenant 26th.....	846 00	Balance October 11, 1823.
1880	Thomas French.....	Lieutenant 1st rifles.....	1, 104 00	Balance May 4, 1820.
1880	William Nelson.....	Captain light artillery.....	Do.	do.
1881	Jacob Tipton.....	Late ensign 18th.....	96 00	Balance May 9, 1820.
1882	John R. Spann.....	Paymaster Georgia militia.....	4 07	Balance May 10, 1820.
1883	Thomas Hoxey.....	Late ensign 29th.....	1, 126 00	Balance November 26, 1821.
1884	Walter Smith.....	Captain 38th.....	1, 303 60	Balance May 3, 1824.
1886	Thomas Stenart.....	Lieutenant 17th.....	10 00	Balance May 16, 1820.
1886	Richard Doyle.....	Late captain 18th.....	422 91	Balance February 13, 1833.
1886	Michael J. Kenan.....	Late paymas'r 156th N. Y. militia.....	128 13	Balance May 19, 1820.
1888	Gerrit H. Van Schaick.....	Late paymas'r 118th N. Y. militia.....	359 49	Balance May 16, 1820.
1889	George H. Green.....	Late paymas'r 2d N. Y. militia.....	267 11	Balance May 19, 1820.
1890	Frost Thorn.....	Late deputy paymaster.....	19 60	Balance May 22, 1820.
1890	Samuel H. Eakin.....	Lieutenant.....	66 67	Balance May 30, 1820.
1892	Joseph Jenkins.....	Lieutenant 16th.....	9, 007 43	Balance March 17, 1827.
1892	Thomas J. Martin.....		1, 550 00	Balance August 30, 1821.
				Balance June 22, 1827.



*Statement of balances—Continued.*

Pages.	Names.	Rank.	Amount.	Remarks.
1292	John Martin.....	Lieutenant 16th.....	\$570 00	Arrearages:
1293	Thomas A. Patterson .....	Captain R. R.....	162 40	Balance June 22, 1827.
1296	William Griswold .....	Late paymaster N. Y. militia.....	99 11	Balance June 8, 1820.
1296	George B. Bridges.....	Late lieutenant 10th.....	928 84	Balance September 22, 1823.
1297	Hugh H. Carson .....	do.....	1, 072 43	Balance June 12, 1820.
1297	John Collins.....	Ensign 15th.....	182 00	Balance January 1, 1820.
1297	Hugh Robinson.....	Late lieutenant 13th.....	78 26	Balance September 29, 1829.
1299	William A. Shelton.....	Late captain 20th.....	467 70	Balance August 21, 1820.
1299	Carter H. Bradley .....	Ensign 20th.....	501 00	Balance June 27, 1820.
1299	John Lynch .....	Late ensign 14th.....	102 91	Balance December 7, 1821.
1299	Aaron Kay .....	Wagon master.....	200 00	Balance July 1, 1820.
1300	Edward L. Lomax .....	Late ensign.....	100 00	Balance January 1, 1820.
1300	Robert H. Morris .....	Late captain 13th.....	585 70	Do.
1301	William Ross .....	Late ensign 21st.....	241 32	Do.
1301	John C. Radcliff .....	Paymaster, &c.....	67 44	Balance May 13, 1820.
1303	John Johnson, deceased.....	Major 21st.....	208 88	Balance October 25, 1820.
1303	Thomas Lyon.....	Captain 16th.....	228 00	Balance January 1, 1820.
1303	Elam Lynds.....	Captain 29th.....	61 33	Do.
1307	Ferdinand Fairfax .....	Citizen.....	70 00	Balance April 30, 1821.
1308	Sylvester Boothe.....	Late lieutenant 4th.....	4, 053 00	Balance August 4, 1820.
1309	Freeman, Nickerson.....	Lieutenant 31st.....	320 00	Balance May 7, 1822.
1309	Thomas Winn .....	Lieutenant artillery.....	590 00	Balance January 1, 1820.
1330	Thomas Lyon.....	Late lieutenant 16th.....	248 00	Do.
1330	Joseph G. Wall.....	Lieutenant.....	544 00	Balance July 17, 1820.
1330	Silas Harmon.....	Paymaster New York militia.....	28 97	Balance January 1, 1820.
1331	John Chrystie.....	Lieutenant colonel.....	468 30	Balance August 19, 1820.
1334	John Duncan.....	Ensign 21st.....	77 34	Balance May 11, 1821.
1335	Thomas Yerby.....	Cornet 41st Virginia militia.....	34 00	Balance August 29, 1820.
1335	William Cogswell.....	Forage master.....	3, 812 04	Do.
1335	James Green.....	Lieutenant colonel militia.....	1, 250 00	Balance April 20, 1822.
1336	James Payne.....	Late acting paymaster.....	14 93	Balance August 28, 1820.
1336	Clement Shackelford .....	Captain, &c.....	11 30	Balance August 30, 1820.
1337	George W. Ferguson.....	Lieutenant 22d.....	605 00	Balance August 31, 1820.

1337	John Furman.....	Lieutenant.....	196 00	Balance January 1, 1880.
1337	Samuel DeLong.....	Ensign.....	176 00	Do. do.
1338	Benjamin Mosby.....	Captain 26th.....	1,415 00	Do. do.
1339	Adam J. Roof.....	Late paymaster N. Y. militia.....	15 71	Balance October 13, 1891.
1340	Tilman Turner.....	Lieutenant 3d infantry.....	600 00	Balance January 1, 1880.
1340	Eros Walker.....	Late lieutenant 31st.....	135 00	Do. do.
1341	Henry Deyo.....	Late ensign 13th.....	73 58	Balance September 25, 1890.
1341	William Gale.....	Cornet.....	2,884 00	Balance September 27, 1890.
1342	John Wingate.....	Brigadier General Ohio militia.....	5 00	Balance February 4, 1894.
1342	James G. Chalmers.....	Paymaster.....	17,137 25	Balance October 1, 1891.
1342	Barnet Williams.....	Paymaster 1st reg. Ky. militia.....	754 79	Balance January 3, 1897.
1345	Cephas L. Rockwood.....	Captain 31st.....	50 00	Balance September 5, 1892.
1346	James Meeker.....	Lieutenant militia cavalry.....	160 00	Balance January 1, 1890.
1347	John Butler.....	Late captain dragoons.....	4,800 00	Balance October 13, 1895.
1347	Charles Mitchell.....	Ensign 19th.....	1,395 00	Balance October 4, 1892.
1347	William Morrow.....	Lieutenant 23d.....	200 00	Balance January 1, 1890.
1348	Lemuel P. Montgomery.....	Major 39th.....	229 33	Do. do.
1348	Hugh McClelland.....	Late lieutenant 32d.....	384 54	Balance October 21, 1890.
1348	William H. Miles.....	Lieutenant 43d.....	21 55	Balance June 10, 1858.
1349	George Nelson.....	Captain.....	850 00	Balance January 1, 1890.
1349	Dabney Morris.....	Ensign.....	262 89	Do. do.
1349	John McClintic.....	Captain Pennsylvania vols.....	794 00	Do. do.
1350	Robert B. Moore.....	Ensign 34th.....	447 33	Do. do.
1350	John B. McIntire.....	Late colonel 36th.....	170 00	Do. do.
1350	Henry Carberry.....	Lieutenant artillery.....	3,107 53	Balance April 22, 1894.
1351	Samuel Macley.....	Captain.....	200 00	Balance January 1, 1890.
1351	Arthur Morgan.....	do.....	1,848 00	Balance May 6, 1893.
1352	Joseph Markle.....	Paymaster 1st reg. Va. militia.....	20 00	Balance November 16, 1891.
1353	Benjamin W. Moss.....	Paymaster 6th Virginia militia.....	161 68	Balance March 23, 1894.
1354	J. P. Ragland.....	Paymaster Virginia cavalry.....	48 20	Balance May 15, 1892.
1354	Daniel Sangford.....	Paymaster 5th Virginia militia.....	405 33	Balance December 31, 1897.
1354	Edmund Tyler.....	Quartermaster.....	44 47	Balance June 26, 1892.
1356	Benedict Bacon.....	Colonel.....	75 00	Balance January 1, 1890.
1357	Henry Burbeck.....	Captain 24th.....	60 96	Do. do.
1357	R. B. Brown.....	Lieutenant.....	154 70	Balance February 24, 1841.
1358	Richard Bean.....	Lieutenant 19th.....	44 70	Balance January 1, 1890.
1358	William Blanchard.....	Lieutenant 26th.....	600 00	Do. do.
1359	Josiah Brady.....	Captain 34th.....	545 00	Balance March 30, 1892.
1359	Benjamin Bailey.....	Late doctor and dentist.....	500 01	Balance January 1, 1890.
1360	Thomas Bruff.....	Captain 31st.....	34 00	Do. do.
1360	David C. Butts.....			Do. do.

*Statement of balances—Continued.*

Pages.	Names.	Rank.	Amount.	Remarks.
1361	Bailey Bruce .....	Lieutenant 19th .....	\$917 25	Arreages:
1361	Henry Brooks .....	Lieutenant .....	100 00	Balance January 1, 1820.
1362	N. Branton .....	Lieutenant 7th .....	50 00	Do. do.
1362	Moses Bixbee, jr .....	.....	100 00	Do. do.
1363	Francis Biale .....	Ensign 23d .....	578 00	Do. do.
1363	William R. Boote .....	Captain 2d infantry .....	1 50	Balance November 8, 1824.
1364	Samuel Borden .....	Lieutenant and quar master 4th .....	975 50	Balance January 1, 1820.
1364	Jonathan Brooks .....	Captain 6th .....	463 50	Do. do.
1364	John Ballinger .....	Captain 24th .....	1, 228 19	Do. do.
1365	Ross Bird .....	Captain 3d .....	200 00	Balance December 28, 1824.
1365	George M. Beall .....	Lieutenant 17th .....	770 00	Balance January 1, 1820.
1366	Henry Branch .....	Captain 20th .....	564 58	Balance October 1, 1824.
1366	P. Britton .....	Captain .....	40 01	Balance October 19, 1824.
1366	Henry Brown .....	Lieutenant .....	30 00	Balance January 1, 1820.
1367	Peter Bradley .....	Captain .....	1, 918 00	Balance January 1, 1820.
1367	Rufus Bucklin .....	Lieutenant 11th .....	1 81	Balance May 10, 1822.
13-8	Thomas S. Bailey .....	Lieutenant 8th .....	283 38	Do. do.
1368	Ebenezer Beebe .....	Captain .....	1, 891 04	Do. do.
1368	Edward Barnaville .....	Lieutenant 34th .....	281 52	Balance September 15, 1828.
1369	Julius Bernard .....	Lieutenant dragoons .....	300 00	Balance January 11, 1821.
1369	Peter Bryan .....	Lieutenant 28th .....	668 85	Balance January 1, 1820.
1370	Henry Bender .....	Lieutenant 21st .....	50 00	Do. do.
1370	Adolphus Bughardt .....	Ensign 9th .....	271 84	Balance September 7, 1829.
1372	Jeremiah Brown .....	Ensign .....	20 00	Balance January 1, 1820.
1372	Richard Bache .....	Captain volunteer artillery .....	100 00	Do. do.
1372	Joseph Barnett .....	Lieutenant 20th .....	434 00	Do. do.
1373	Walter Berryman .....	Lieutenant 2d artillery .....	64 05	Do. do.
1374	James G. Brooks .....	Lieutenant 6th .....	533 90	Balance August 13, 1828.
1374	Joseph Berry .....	.....do .....	28 00	Balance January 1, 1820.
1375	W. Butler .....	Captain 3d infantry .....	120 00	Balance September 10, 1829.
1375	Henry Bell .....	Lieutenant 28th .....	2, 178 00	Balance May 6, 1823.
1376	Daniel Booker .....	Lieutenant 20th .....	2, 43 30	Balance September 10, 1829.
1376	.....	.....	200 07	Balance June 16, 1828.

1376	Joseph Bender.....	Lieutenant 33d.....	133 33	Balance January 1, 1880.
1377	Daniel A. A. Buck.....	Captain 31st.....	189 76	Do. do.
1377	Ass Baker.....	Lieutenant 31st.....	188 71	Do. do.
1378	Cyrus A. Baylor.....	Lieutenant 17th.....	1, 250 00	Balance July 24, 1881.
1378	Ramuel B. Berry.....	Do. do.....	178 13	Balance January 1, 1880.
1379	Philip Berringer.....	Lieutenant.....	40 00	Do. do.
1379	Edward Baynton.....	Lieutenant 3d artillery.....	500 00	Balance January 11, 1881.
1380	Samuel G. Beitch.....	Lieutenant 24th.....	300 00	Balance December 10, 1821.
1380	Narcisus Broutin.....	Lieutenant 7th.....	1, 100 00	Balance October 1, 1824.
1381	Walter Bourke.....	Lieutenant 3d.....	1, 034 00	Balance May 6, 1823.
1381	M. D. Burnett.....	Captain 46th.....	100 00	Balance September 9, 1829.
1383	John Beckett.....	Lieutenant.....	25 00	Balance January 1, 1880.
1383	Ebenezer Benedict.....	Lieutenant 27th.....	594 00	Do. do.
1383	Gideon Brownson.....	Lieutenant 30th.....	8 00	Do. do.
1384	William D. Beall.....	Colonel 36th.....	547 83	Balance February 1, 1821.
1384	Samuel Burr.....	Ensign 29th.....	500 00	Balance January 1, 1880.
1385	Abijah Bennett.....	Lieutenant 23d.....	249 25	Balance September 12, 1829.
1385	Thomas M. Buckley.....	Lieutenant 11th.....	82 34	Balance October 8, 1828.
1386	Walter B. Brown.....	Ensign 11th.....	109 82	Balance January 1, 1880.
1386	William P. Blair.....	Ensign 22th.....	1, 300 00	Balance January 1, 1821.
1386	Reuben Crawford.....	Lieutenant 20th.....	622 53	Balance July 19, 1827.
1387	James Calhoun, Jr., deceased.....	Lieutenant.....	20 00	Balance May 26, 1821.
1387	Wm. W. Carr.....	Lieutenant 13th.....	739 11	Balance June 2, 1821.
1388	Jonathan Chase.....	Quartermaster Vermont militia.....	30 00	Balance April 17, 1822.
1388	Lemuel Childress.....	Ensign 39th.....	300 00	Balance May 25, 1825.
1388	Malachi Corning.....	Lieutenant 11th.....	805 87	Balance February 28, 1822.
1389	D. L. Carney.....	Lieutenant 19th.....	551 94	Balance September 6, 1821.
1389	Isaac Craton.....	Lieutenant 10th.....	25 00	Balance January 1, 1880.
1389	Samuel B. Canby.....	Lieutenant 18th.....	2 00	Do. do.
1390	Calvin Crooker.....	Lieutenant 34th.....	180 00	Balance May 18, 1822.
1390	Daniel Croseman.....	Captain 34th.....	233 08	Balance January 1, 1880.
1391	Thomas Clark.....	Lieutenant 34th.....	585 00	Balance September 6, 1821.
1391	Peter Chadwick.....	Captain 34th.....	2, 150 48	Balance January 29, 1823.
1391	John Carney.....	Ensign 10th.....	24 00	Balance January 1, 1820.
1392	Wm. B. Carroll.....	Lieutenant 36th.....	448 00	Balance September 6, 1821.
1396	William Cock.....	Captain 6th.....	151 09	Balance January 1, 1820.
1396	John Campbell.....	Ensign 2d infantry.....	142 29	Do. do.
1396	John Cooper.....	Surgeon's mate.....	25 50	Do. do.
1396	Joseph Criss.....	Captain artillery.....	221 52	Do. do.
1396	Samuel Cherry.....	Lieutenant 6th.....	134 40	Do. do.
1397	Joseph Constant.....	Lieutenant colonel.....	51 00	Do. do.

*Statement of balances—Continued.*

Pages.	Names.	Rank.	Amount.	Remarks.
1397	John Campbell.....	Lieutenant 1st.....	\$40 00	Arrearages : Balance January 1, 1820.
1398	William Chisholm.....	Captain 8th.....	12 59	Balance November 8, 1824.
1398	Robert Clark.....	Lieutenant 4th.....	534 11	Balance June 7, 1824.
1399	James Chrystie.....	Lieutenant 14th.....	747 53	Balance November 11, 1824.
1399	Charles Crawford.....	Captain 8th infantry.....	178 48	Balance November 10, 1824.
1400	Charles Carson.....	Captain 15th.....	50 00	Balance January 1, 1820.
1401	Robert Clark.....	Lieutenant 28th.....	52 92	Balance May 24, 1832.
1402	Giles J. Chittenden.....	Contractor.....	44 92	Balance October 22, 1821.
1403	James Cummings.....	Ensign.....	50 00	Balance January 1, 1820. Do.
1403	Charles Chase.....	Captain.....	50 00	Do.
1404	John J. Cromwell.....	Lieutenant 3d artillery.....	173 75	Balance April 15, 1822.
1404	Andrew Cowan.....	Ensign.....	124 32	Balance January 13, 1823.
1405	William Chappell.....	Captain 45th.....	632 00	Balance January 1, 1820. Do.
1405	Samuel S. Connor.....	Lieutenant colonel 13th.....	7 51	Do.
1406	John B. Cole.....	Lieutenant 35th.....	54 50	Do.
1406	Robert A. Crowder.....	Lieutenant 37th.....	88 79	Balance January 25, 1821.
1406	Robert W. Carr.....	Ensign 35th.....	833 00	Balance January 1, 1820. Do.
1407	Francis D. Charlton.....	Lieutenant 35th.....	70 55	Do.
1407	Joseph I. Clinch.....	Lieutenant 10th.....	174 00	Balance September 30, 1829.
1408	John Caldwell.....	Lieutenant.....	50 00	Balance January 1, 1820.
1409	F. L. Clairborn.....	Brigadier general volunteers.....	2, 976 00	Balance July 16, 1821.
1409	John G. Crump.....	Lieutenant.....	100 00	Balance October 3, 1829.
1410	James Campbell.....	Lieutenant 17th.....	487 44	Balance November 10, 1824.
1410	Calvin Cummings.....	Ensign 21st.....	50 00	Balance January 1, 1820.
1410	John Carroll.....	Lieutenant 27th.....	400 00	Balance July 1, 1823.
1411	E. A. Clary.....	Lieutenant 40th.....	57 75	Balance January 1, 1820. Do.
1411	Henry L. Duffell.....	Lieutenant 12th.....	19 59	Do.
1412	James Dunlap.....	Major.....	334 30	Balance September 30, 1822.
1412	Don C. Dixon.....	Lieutenant and paymaster 24th.....	230 46	Balance March 30, 1822.
1413	John E. Dorsey.....	Contractor.....	2, 820 40	Balance January 1, 1820.
1413	A. M. Dixon.....	Ensign.....	50 00	Do.
1413	Simon Dearborn.....	Lieutenant 34th.....	505 15	Do.
1414	Peter Davis.....	Lieutenant 36th.....	788 03	Do.

1414	John DuBois.....	Captain, 8 <sup>th</sup> .....	37 10	Balance February 11, 1826.
1414	Thomas Dearborn.....	Lieutenant 33d.....	81 00	Balance January 1, 1820.
1415	Francis Drew.....	Captain 33d.....	6 00	Do.
1415	Isaac Davis.....	Surgeon 6th infantry.....	375 80	Balance October 14, 1829.
1416	Peter Donnelly.....	Lieutenant 13th.....	64 00	Balance January 1, 1820.
1416	Joseph H. Dwight.....	Ensign 13th.....	233 09	Balance October 17, 1820.
1417	Oris Dyer.....	Lieutenant 8th.....	364 79	Balance January 1, 1820.
1417	John Darnell.....	Lieutenant 2d infantry.....	64 80	Do.
1418	Richard C. Downes.....	Surgeon's mate 14th.....	5 00	Do.
1418	Thomas Davidge.....	Ensign 14th.....	150 00	Balance March 28, 1830.
1419	Silas Dickinson.....	Captain 31st.....	748 36	Balance January 1, 1820.
1419	Richard Dodge.....	Brigadier general militia.....	231 20	Do.
1420	Thomas Denny.....	Cadet.....	150 00	Balance March 20, 1820.
1420	Benjamin Darby.....	Lieutenant 30th.....	109 22	Balance January 1, 1820.
1420	John Doherty.....	Lieutenant militia cavalry.....	470 00	Balance October 13, 1821.
1421	Samuel Duncan.....	Assistant quartermaster general.....	350 74	Do.
1422	Jeremiah Downes.....	Captain rifles, militia.....	10 27	Balance January 1, 1820.
1422	John F. Dixey.....	Lieutenant 40th.....	20 00	Do.
1422	Jeremiah Diman.....	Lieutenant.....	515 00	Balance November 6, 1822.
1422	Gaspard Dupey.....	Lieutenant 44th.....	372 00	Balance January 1, 1820.
1423	T. E. Danielson.....	Ensign 19th.....	89 00	Balance May 4, 1821.
1424	Jeremiah Edes.....	Lieutenant 34th.....	1,093 82	Balance January 25, 1821.
1424	Farley Eddy.....	Lieutenant.....	24	Balance January 1, 1820.
1425	Thomas Edmonson.....	Lieutenant 28th.....	58 00	Do.
1426	Nicholas Enigh.....	Captain militia.....	50 00	Do.
1426	Tiedale Eddy.....	Major.....	248 00	Balance October 16, 1821.
1426	Calvin Everist.....	Lieutenant 17th.....	150 00	Balance January 1, 1820.
1427	Jonathan Eddy.....	Lieutenant 31st.....	274 31	Do.
1427	Thomas Easton.....	Quartermaster militia.....	36 20	Do.
1427	William Eubank.....	Lieutenant 17th.....	390 00	Do.
1428	A. Evans.....	Ensign.....	190 00	Do.
1429	John Findley.....	Lieutenant.....	160 01	Do.
1429	John Fraser.....	Lieutenant 29th.....	113 51	Balance August 27, 1822.
1429	Amos Farnsworth.....	Surgeon's mate.....	50 00	Balance January 1, 1820.
1430	James Faulkner.....	Major artillery.....	70 00	Do.
1431	William Fowler.....	Quartermaster, N. Y. militia.....	118 24	Do.
1431	Thomas P. Finley.....	Lieutenant and paymaster.....	8,390 07	Balance January 30, 1821.
1432	Philip Fisher.....	Ensign 36th.....	46 00	Balance January 1, 1820.
1432	Bradbury Farnum.....	Lieutenant 21st.....	11 87	Do.
1433	G. Frisbee.....	Captain New York volunteers.....	150 00	Do.
1433	Henry F. Farley.....	Ensign.....	42 00	Do.

*Statement of balances—Continued.*

Pages.	Names.	Rank.	Amount.	Remarks.
1433	Charles Farnham.....	Lieutenant 4th.....	\$100 00	Arrearages:
1434	James Fullington.....	.....	25 00	Balance January 1, 1820.
1435	E. DeFlecher.....	Quartermaster 44th.....	400 00	Do. do.
1435	J. P. Favrot.....	Lieutenant 24th.....	976 00	Do. do.
1436	Amos Gustine.....	Lieutenant 4th.....	42 02	Balance March 6, 1830.
1436	Nathaniel Gookin.....	Lieutenant 34th.....	45 38	Balance January 1, 1820.
1437	James Green.....	Lieutenant 11th.....	1,063 00	Balance December 8, 1824.
1437	Valentine R. Goodrick.....	.....	55 00	Balance September 14, 1824.
1439	John Gibson.....	Acting Governor Indian Terr'y	702 94	Balance January 1, 1820.
1439	Henry R. Graham.....	Lieutenant rifles.....	20 00	Balance June 1, 1826.
1440	Philip B. Greenwell.....	Lieutenant 5th.....	250 50	Balance January 1, 1820.
1441	Henry Glenn.....	Acting post quartermaster.....	115 65	Balance December 31, 1824.
1441	John Gilbreath.....	Lieutenant 24th.....	507 68	Balance August 4, 1825.
1441	John Gilbert.....	Ensign 30th.....	1,100 00	Balance January 1, 1820.
1442	John Goode.....	Lieutenant 26th.....	821 37	Balance July 5, 1821.
1442	John Gill.....	Captain, &c.....	19 81	Balance October 17, 1829.
1443	Asa Grimes.....	Lieutenant 31st.....	135 00	Balance January 1, 1820.
1444	Lemuel Gresham.....	Lieutenant.....	260 69	Balance May 18, 1822.
1445	Robert Gilmore.....	Lieutenant 36th.....	64 94	Balance April 2, 1823.
1445	Orin Granger.....	Captain Ohio militia.....	93 00	Balance November 24, 1828.
1446	John S. Grant.....	Lieutenant 19th.....	1,250 00	Balance August 5, 1823.
1446	Harry Gilman.....	Ensign 31st.....	307 19	Balance August 30, 1821.
1447	Jaaper Scull.....	Paymaster 2d Pa. militia.....	287 35	Balance January 1, 1820.
1448	John Kercheval.....	Assistant quartermaster militia	100 22	Do. do.
1448	William Robinson.....	Under contract Nov. 18, 1812	12 00	Balance August 25, 1826.
1448	George P. Miller.....	Late paymaster 13th Ky. militia	76 26	Balance November 9, 1820.
1449	Alexander Robertson.....	Lieutenant 17th.....	1,312 18	Balance November 14, 1820.
1449	Jacob D. Petrie.....	Paymaster New York militia	11 15	Balance January 24, 1824.
1450	Matthew Oliver.....	do.....	370 71	Balance April 20, 1826.
1450	Daniel Libbey.....	Captain 21st.....	31 97	Balance November 17, 1820.
1451	James Gohlsion.....	Paymaster 7th Kentucky militia	242 79	Do. do.
1452	Asahel Nearing.....	Captain 19th.....	140 17	Balance October 23, 1822.
			1,234 58	Balance March 21, 1822.

1452	Samuel Nye.....	Major artillery.....	453 69	Balance August 19, 1832.
1453	Peter C. Johnson.....	Lieutenant 13th.....	927 33	Balance January 1, 1830.
1454	David Johnson.....	.....	1,000 00	Do. do.
1454	Matthew Jenkins.....	Lieutenant 3d artillery.....	1,080 00	Do. do.
1454	David Hunter.....	Lieutenant 12th.....	143 65	Do. do.
1455	William S. Henshaw.....	Lieutenant 5th.....	274 06	Do. do.
1455	W. W. Hazard.....	Hospital surgeon's mate.....	700 00	Do. do.
1456	R. G. Hite.....	Assistant adjutant general.....	270 00	Do. do.
1456	Abraham F. Hull.....	Captain 9th.....	859 81	Do. do.
1457	William Hazard.....	Lieutenant 2d.....	11 06	Do. do.
1457	James R. Hanham.....	Captain artillery.....	2,310 33	Balance December 31, 1821.
1458	Henry O. Hill.....	Lieutenant 5th.....	301 40	Balance January 1, 1830.
1458	Thomas Hawkins.....	Ensign 17th.....	100 00	Do. do.
1459	David Holt.....	Captain 17th.....	1,044 63	Balance May 21, 1830.
1459	Thomas Harris.....	Lieutenant 20th.....	440 32	Balance August 20, 1823.
1460	H. P. Helm.....	Lieutenant 7th.....	430 00	Do. do.
1461	Henry Huber.....	Lieutenant 34th.....	30 00	Balance January 1, 1820.
1461	Richard M. Harrison.....	Lieutenant 23d.....	112 76	Do. do.
1462	B. Hughes.....	A. D. quartermaster general.....	149 89	Do. do.
1463	John Hall.....	Captain 45th.....	1,616 00	Balance October 12, 1827.
1463	Abner Hines.....	Lieutenant 24th.....	1,000 00	Balance September 6, 1823.
1463	Bartlett Holmes.....	Master mason.....	50 00	Balance January 1, 1820.
1464	Nathaniel Hinkley.....	Ensign 21st.....	304 61	Do. do.
1464	Lewis Howard.....	Captain.....	100 00	Do. do.
1465	George K. Hall.....	Lieutenant 32d.....	133 33	Do. do.
1465	Joshua Hamilton.....	Captain rifles.....	115 77	Do. do.
1465	John Hogan.....	Captain 38th.....	70 00	Do. do.
1466	Perry Hawkins.....	Lieutenant.....	22 25	Do. do.
1466	Benjamin Harvey.....	Lieutenant 3d.....	850 00	Balance May 6, 1823.
1466	H. A. Hays.....	Lieutenant dragoons.....	1,281 92	Balance June 14, 1822.
1467	George H. Hunter.....	Major.....	370 00	Balance January 1, 1820.
1467	John Wood.....	Lieutenant.....	50 00	Do. do.
1467	Joseph Hutchinson.....	Lieutenant 25th.....	208 45	Do. do.
1468	F. T. Helmes.....	Lieutenant 13th.....	58 00	Do. do.
1468	Benjamin Hardaway.....	Ensign.....	700 23	Do. do.
1468	A. H. Holmes.....	Captain 8th.....	974 00	Balance May 6, 1823.
1469	L. Heath.....	Lieutenant.....	200 00	Balance January 1, 1820.
1469	John Hopewell.....	Lieutenant 12th.....	685 00	Do. do.
1470	Jacob Heet.....	Ensign 6th.....	60 00	Do. do.
1470	Edward Halloway.....	Lieutenant.....	98 63	Balance March 10, 1821.
1471	Mortimer D. Hall.....	Captain.....	837 32	Balance November 15, 1821.



*Statement of balances—Continued.*

Pages.	Names.	Rank.	Amount.	Remarks.
1471	H. W. Huntington .....	Lieutenant 37th .....	\$4 00	Arrearages:
1471	T. S. Hopkins .....	Brigadier general militia .....	50 00	Balance January 1, 1820.
1472	William Hull .....	Captain .....	400 00	Do. do.
1472	Gideon Hawley .....	Lieutenant 30th .....	40 01	Do. do.
1472	Samuel Harper .....	Lieutenant .....	50 00	Do. do.
1473	Michael Hahn .....	Lieutenant 27th .....	200 00	Do. do.
1473	William Hughes .....	Lieutenant 17th .....	180 00	Do. do.
1473	John S. Hackett .....	Lieutenant 24th .....	170 00	Do. do.
1474	Carlele Humphreys .....	Surgeon's mate .....	20 00	Do. do.
1474	Joseph K. Jacobs .....	Ensign 9th .....	50 00	Do. do.
1475	Lewis Johnson .....	Quartermaster 26th vol. rifles .....	487 00	Balance July 27, 1827.
1476	Thomas S. Johnson .....	Lieutenant 2d regiment .....	220 00	Balance January 1, 1820.
1476	James Johnston .....	Lieutenant 14th .....	175 50	Do. do.
1476	Jonas Jordan .....	Lieutenant 26th .....	100 00	Do. do.
1477	Charles G. Jones .....	Captain 29th .....	300 00	Do. do.
1477	Henry B. Jones .....	Lieutenant .....	113 00	Do. do.
1478	Benjamin Jackman .....	Lieutenant 21st .....	650 00	Do. do.
1478	Benjamin B. Jones .....	Captain 35th .....	602 03	Do. do.
1478	William Jordan .....	A. D. quartermaster general .....	1, 000 00	Do. do.
1479	James Erwin .....	Captain of guides .....	50 00	Do. do.
1479	Isaac Keys .....	Lieutenant 12th .....	26 87	Do. do.
1480	John D. Kehr .....	Ensign .....	374 00	Do. do.
1480	Thomas D. Kelly .....	.....	130 00	Do. do.
1480	Samuel Kercheval .....	Lieutenant 7th .....	500 00	Do. do.
1481	Jacob Koonz .....	Lieutenant 20th .....	529 67	Do. do.
1482	Archibald Kerr .....	Lieutenant .....	220 00	Balance April 11, 1821.
1482	Jesse Kean .....	Ensign 14th .....	264 48	Balance January 1, 1820.
1482	Charles Kean .....	Lieutenant 22d .....	1, 409 52	Balance November 17, 1821.
1483	Francis B. King .....	Lieutenant 10th .....	400 00	Balance August 20, 1825.
1483	Lawson Kingsbury .....	Lieutenant 9th .....	75 00	Balance January 1, 1820.
1484	William King .....	Lieutenant 5th .....	200 00	Do. do.
1484	Abraham Kinney .....	Contractor .....	45 60	Do. do.
1485	Gilbert Ketcham .....	Lieutenant colonel volunteers .....	74 77	Balance October 2, 1823.

1485	Samuel Kirby.....	Lieutenant 35th.....	400 00	Balance January 1, 1820.
1486	Julius Krys.....	Brigade major.....	300 00	Do.
1487	Isaac Lee.....	Cornet of militia.....	40 00	Do.
1487	J. R. N. Luckett.....	Lieutenant 2d infantry.....	240 00	Do.
1487	John B. Long.....	Captain 39th.....	2,100 00	Do.
1488	William Leavitt.....	Lieutenant 19th.....	1,260 00	Do.
1488	Daniel Lane.....	Lieutenant 33d.....	50 00	Do.
1488	William Lithgow.....	Lieutenant.....	30 00	Do.
1489	Prentiss Law.....	Captain 3d infantry.....	200 00	Balance May 20, 1821.
1489	Robert Lytle.....	Lieutenant.....	100 00	Balance January 1, 1820.
1490	S. C. Leakin.....	Captain 38th.....	50 00	Do.
1490	Joseph Loring.....	Colonel.....	28 00	Do.
1491	Charles Larned.....	Lieutenant 28th.....	100 00	Do.
1492	William Lewis.....	Lieutenant colonel.....	521 00	Balance August 15, 1823.
1492	John Lucas.....	Captain 26th.....	151 69	Balance November 20, 1821.
1492	Jacob C. Leslie.....	Lieutenant 26th.....	505 00	Balance February 7, 1823.
1493	William B. Ligon.....	Ensign 43d.....	55 51	Balance January 1, 1820.
1494	Granville N. Love.....	Ensign 17th.....	80 88	Balance January 12, 1832.
1494	John H. Lawson.....	Ensign 43d.....	350 00	Balance January 1, 1820.
1495	James A. Lewis.....	Ensign 20th.....	348 00	Do.
1495	John T. Lacy.....	Lieutenant 3d rifles.....	500 00	Balance October 20, 1821.
1495	William M. Loftin.....	Forage master.....	2,228 78	Balance June 23, 1821.
1496	R. Lewis.....	Lieutenant 33d.....	100 00	Balance January 1, 1820.
1496	M. M. Lane.....	Ensign 43d.....	78 75	Do.
1496	James Lawrence.....	Ensign.....	54 00	Balance April 16, 1821.
1497	John M. Lawson.....	Lieutenant 2d artillery.....	44 00	Balance January 24, 1821.
1497	Lewis Morgan.....	Captain 35th.....	327 24	Balance April 18, 1823.
1497	Samuel McGuire.....	Ensign 11th.....	1,674 00	Balance January 1, 1820.
1498	Horace Morris.....	Quartermaster.....	48 00	Do.
1498	Samuel A. Morse.....	Ensign 34th.....	71 14	Do.
1499	Stephen Morrill, jr.....	do.....	171 51	Do.
1499	Elias Morse.....	Lieutenant 3d rifle.....	272 65	Balance May 4, 1822.
1500	John McIntire.....	Lieutenant 17th.....	8 29	Balance January 1, 1820.
1501	Alexander A. Meeks.....	Lieutenant 15th.....	192 00	Do.
1501	Charles Mitchell.....	Lieutenant 5th.....	90 00	Do.
1501	George Murray.....	Captain 33d.....	50 00	Do.
1502	Thomas Means.....	Agent.....	23 60	Do.
1502	Joseph Marquand.....	Lieutenant colonel 17th.....	500 00	Balance November 15, 1821.
1503	William McMillan.....	Lieutenant 3d rifles.....	637 37	Balance January 1, 1820.
1503	Charles C. McKenzie.....	Lieutenant artillery.....	78 79	Do.
1503	Thomas G. Murray.....		1,244 00	Balance June 22, 1827.

*Statement of balances—Continued.*

Pages.	Names.	Rank.	Amount.	Remarks.
1504	Benjamin Miffin.....	Late deputy commissary.....	\$459 43	Arrearages:
1504	James S. McKelvey.....	Captain.....	200 00	Balance January 1, 1820.
1505	John E. Morgan.....	.....	150 00	Balance June 23, 1827.
1505	John McColl.....	.....	55 00	Balance January 1, 1820.
1506	James McGee.....	Surgeon's mate.....	8 00	Do. do.
1507	Andrew McClary.....	Lieutenant 22d.....	339 15	Do. do.
1507	John T. Mason.....	Captain 11th.....	103 81	Balance October 17, 1825.
1507	D. McCrimmin.....	Lieutenant 36th.....	250 00	Balance January 1, 1820.
1508	James McDonald.....	Adjutant 14th.....	154 01	Do. do.
1508	D. D. McNair.....	Lieutenant 39th.....	1, 150 00	Do. do.
1508	John McNair.....	Lieutenant 28th.....	100 00	Balance July 19, 1825.
1509	Jonas Munroe.....	Ensign 28th.....	20 00	Balance January 1, 1820.
1509	David Morris.....	Lieutenant.....	50 00	Do. do.
1510	Thomas Machin.....	Lieutenant 19th.....	60 00	Do. do.
1511	S. Martindale.....	Captain 29th.....	200 00	Do. do.
1511	William Martin.....	Lieutenant colonel militia.....	60 0	Do. do.
1512	Aaron Matson, jr.....	Ensign New York militia.....	360 00	Do. do.
1512	William Myrick.....	Ensign 31st.....	115 51	Do. do.
1513	Samuel W. Magruder.....	Lieutenant.....	28 74	Do. do.
1513	James Minor.....	Surgeon's mate.....	200 00	Do. do.
1514	William Macomb.....	Lieutenant 35th.....	250 00	Do. do.
1514	James A. Magruder.....	.....	700 00	Do. do.
1515	Philip Moses.....	Late q. m. Columbia militia.....	450 00	Do. do.
1516	D. McClellan.....	Ensign 4th.....	1 05	Do. do.
1516	John Morris.....	Assistant deputy q. m. g.....	107 78	Do. do.
1517	John Mills.....	Ensign 37th.....	389 86	Do. do.
1517	Samuel McCormick.....	Captain.....	15 00	Do. do.
1518	George McClure.....	Brigadier general militia.....	502 14	Do. do.
1518	James G. McDowell.....	Lieutenant.....	100 00	Do. do.
1518	Timothy Mathews.....	Ensign 30th.....	130 00	Do. do.
1519	J. H. McComas.....	Quartermaster militia.....	97	Do. do.
1519	Sylvanus Mott.....	Lieutenant 29th.....	100 00	Balance December 7, 1830.
1519	James Maxwell.....	Ensign 17th.....	500 00	Balance January 1, 1820.
				Do.

1520	John Merhoun.....	do.....	148 70	Balance April 22, 1824.
1520	Do Town Medox.....	Lieutenant 24th.....	100 00	Balance January 1, 1820.
1521	Wm. A. Nash.....	Lieutenant 34th.....	68 00	Do.
1521	Wm. Nevers.....	do.....	32 31	Balance December 2, 1820.
1522	George Newbegin.....	Lieutenant 33d.....	12 80	Balance July 27, 1824.
1522	Presley J. Neville.....	Lieutenant artillery.....	372 94	Balance August 5, 1822.
1522	Joshua Norvell.....	Lieutenant.....	60 00	Balance January 1, 1820.
1523	Montgomery Newman.....	Lieutenant 2d artillery.....	100 00	Do.
1523	George Nicholas.....	Surgeon's mate.....	20 00	Do.
1524	Martin Nash.....	Major militia.....	20 00	Do.
1524	C. A. Norton.....	Lieutenant 26th.....	200 00	Do.
1524	Robert Nevill.....	do.....	560 00	Balance May 24, 1820.
1525	John Nicholson.....	Captain.....	240 00	Balance January 1, 1820.
1525	Christian Noyes.....	Lieutenant 15th.....	25 00	Do.
1525	Francis Neale.....	Quartermaster 36th.....	100 00	Do.
1526	Robert Neale.....	Lieutenant 40th.....	230 60	Do.
1526	Walter H. Overton.....	Captain.....	235 63	Balance March 25, 1824.
1527	Ferdinand A. Oneal.....	Lieutenant.....	10 00	Balance January 1, 1820.
1527	John O'Connor.....	Surgeon's mate.....	20 00	Do.
1528	Peter V. Ogden.....	Captain volunteers.....	350 00	Do.
1528	Richard Plummer.....	Lieutenant 10th.....	610 00	Do.
1529	Paul Peckham.....	Ensign 4th.....	1, 128 00	Do.
1529	Peter Pifer.....	do.....	110 84	Do.
1530	George E. Pendergrast.....	Hospital surgeon.....	20 00	Do.
1530	Edward Pasteur.....	Colonel.....	50 50	Do.
1530	William Pennell.....	Captain 6th.....	10 00	Do.
1531	John J. Plume.....	Lieutenant and q. m. 6th.....	280 00	Do.
1531	James R. Peyton.....	Lieutenant.....	200 00	Do.
1531	Thomas Parker.....	Captain.....	184 00	Do.
1532	William Parker.....	Lieutenant 3d rifles.....	318 02	Do.
1532	Daniel Patch.....	Lieutenant.....	500 00	Do.
1532	Wm. K. Paulding.....	Ensign 24th.....	524 96	Do.
1533	Thomas Pitts.....	do.....	32 00	Do.
1533	Aaron Palmer.....	Captain.....	100 00	Do.
1533	Daniel Paige.....	Lieutenant.....	508 00	Do.
1534	John Putnam.....	Lieutenant 31st.....	77 82	Balance November 6, 1822.
1534	William Prosser.....	Lieutenant 7th.....	1, 516 00	Balance May 6, 1823.
1534	Samuel Price.....	Captain artillery.....	587 83	Balance January 1, 1820.
1535	James Pike.....	Lieutenant 4th infantry.....	200 00	Do.
1536	Chauncey Pettibone.....	Lieutenant 6th.....	70 00	Do.
1536	Abner P. Pinney.....	Captain 27th.....	500 00	Balance July 19, 1825.

*Statement of balances—Continued.*

Pages.	Names.	Rank.	Amount.	Remarks.
1537	Wm. Prichard.....	Captain 2d rifles.....	\$869 31	Arrearages :
1538	John Rutland.....	Captain.....	160 00	Balance January 1, 1820.
1539	Phineas Read.....	Brigade quartermaster.....	340 00	Do. do.
1540	James Read.....	Captain artillery.....	408 24	Do. do.
1540	Richard H. Root.....	Captain 13th.....	143 70	Do. do.
1540	John Riddle.....	Lieutenant.....	40 00	Balance December 15, 1820.
1541	Wm. B. Read.....	Lieutenant 3d artillery.....	86 50	Balance January 1, 1820.
1541	Thomas Richie.....	Lieutenant 36th.....	100 00	Do. do.
1541	Jonas Rhodes.....	Ensign 28th.....	750 00	Do. do.
1542	Benjamin Ricketts.....	Ensign 14th.....	450 00	Balance March 21, 1821.
1542	Thomas Ripetto.....	Lieutenant 20th.....	2,557 36	Balance January 1, 1820.
1543	Samuel Robinson.....	Ensign.....	10 00	Do. do.
1544	G. H. Rogers.....	do.....	336 24	Do. do.
1544	Thomas Ragland.....	Ensign 3d rifles.....	50 00	Do. do.
1544	John T. Riding.....	Lieutenant.....	50 00	Do. do.
1545	L. Robinson.....	Lieutenant 26th.....	467 00	Do. do.
1545	Neil B. Rose.....	Brigade Q. M. Tenn. militia.....	192 11	Do. do.
1546	Robert P. Ross.....	Lieutenant 27th.....	720 00	Do. do.
1547	Alexander E. Rose.....	Captain 6th.....	120 00	Do. do.
1547	Henry Renschner.....	Lieutenant 10th.....	508 00	Do. do.
1548	Mason Ronalds.....	Lieutenant 13th.....	408 00	Do. do.
1548	Isaac Ruland.....	Ensign militia.....	60 00	Do. do.
1549	James W. Riddle.....	Ensign 14th.....	203 59	Do. do.
1549	Jonathan Stark.....	Captain 11th.....	600 73	Balance March 30, 1823.
1550	Wm. G. Scott.....	Lieutenant.....	35 63	Balance March 3, 1824.
1550	Mason Seward.....	Lieutenant 19th.....	92 00	Balance January 1, 1820.
1550	George W. Stall.....	do.....	671 77	Balance October 4, 1822.
1551	John Simmons.....	Ensign 19th.....	648 08	Balance June 18, 1824.
1551	Wm. T. Scott.....	Lieutenant 3d rifles.....	957 01	Balance January 1, 1820.
1551	Elliot Staple.....	Lieutenant.....	170 00	Do. do.
1552	Joseph D. Smith.....	Lieutenant 34th.....	414 16	Balance March 30, 1822.
1552	Edward H. Scott.....	Lieutenant 36th.....	500 00	Balance January 1, 1820.
1553	David Still.....	Quartermaster New York militia.....	123 00	Do. do.

1853	Asa W. Simons	Ensign 11th.....	1,000 00	Do.	do.
1854	Henry Smith	Ensign 11th.....	Dec. St. Louis.....	Do.	do.
1854	John Smith	Lieutenant colonel 3d Infantry	Do.	Do.	do.
1854	Thomas Spencer	Lieutenant.....	Do.	Do.	do.
1855	Robert G. Seeley	Lieutenant 2d Infantry	Do.	Do.	do.
1855	Nathaniel Sherman	Lieutenant 6th.....	Do.	Do.	do.
1856	Francis W. Small	Lieutenant 6th.....	Do.	Do.	do.
1856	Neal Shaw	Lieutenant 6th.....	Do.	Do.	do.
1856	Charles Scott	.....	Do.	Do.	do.
1857	Sufferers of the Connecticut Land Company	.....	Do.	Do.	do.
1857	John W. Smoot	Lieutenant 5th.....	Do.	Do.	do.
1857	Daniel Saint	Lieutenant 42d.....	Do.	Do.	do.
1858	Willis R. Smith	Lieutenant 17th.....	Do.	Do.	do.
1859	Thomas W. Shanks	Ensign 26th.....	Do.	Do.	do.
1859	Wm. Sturges	Lieutenant 22d.....	Do.	Do.	do.
1859	Robert Sterry	Major and inspector general	Do.	Do.	do.
1860	Joseph Sumner	Lieutenant 34th.....	Do.	Do.	do.
1860	James P. Sanderson	.....	Do.	Do.	do.
1861	Benjamin Smith	Lieutenant 2d dragoons	Do.	Do.	do.
1861	Thomas S. Seymour	Ensign 25th.....	Do.	Do.	do.
1862	C. Sackrider	Major.....	Do.	Do.	do.
1862	Wm. Shotwell	Captain 42d.....	Do.	Do.	do.
1862	Nathaniel Smith	Lieutenant.....	Do.	Do.	do.
1863	Anderson Spencer	Lieutenant 26th.....	Do.	Do.	do.
1863	John Stewart	Ensign 32d.....	Do.	Do.	do.
1864	Nathaniel Spalding	Lieutenant 30th.....	Do.	Do.	do.
1864	Wm. W. Smith	Lieutenant artillery	Do.	Do.	do.
1865	John W. Stith	Captain 35th.....	Do.	Do.	do.
1865	Joseph Schofield	Lieutenant 15th.....	Do.	Do.	do.
1866	Benjamin Smith	Lieutenant 46th.....	Do.	Do.	do.
1866	Asabel Schovel	Captain.....	Do.	Do.	do.
1867	Robert Scott	Captain 4th rifles	Do.	Do.	do.
1867	Israel Stoor	Lieutenant 37th.....	Do.	Do.	do.
1868	Matthew S. Steel	Ensign.....	Do.	Do.	do.
1869	Daniel Smith	Lieutenant 29th.....	Do.	Do.	do.
1869	Reuben Sallisbury	Lieutenant 30th.....	Do.	Do.	do.
1870	David Smith	Lieutenant.....	Do.	Do.	do.
1870	Drury Stith	Ensign.....	Do.	Do.	do.
1871	George W. Thomas	Ensign 34th.....	Do.	Do.	do.
1871	Richard Taylor	Deputy q. m. general	Do.	Do.	do.
1872	Joseph Thompson	Captain 26th.....	Do.	Do.	do.

*Statement of balances—Continued.*

Pages.	Names.	Rank.	Amount.	Remarks.
1572	Solomon D. Townson	.....	\$33 00	Arrearages:
1572	Adamsen Tannehill	Brigadier general militia	500 00	Balance January 1, 1820.
1573	J. C. Taite	Lieutenant 39th	50 00	Do.
1573	John Trimbo	Lieutenant 28th	150 00	Do.
1573	Noah Terry	Captain, &c	200 00	Do.
1574	S. Turner	Lieutenant	460 00	Do.
1574	Ebenezer Taylor	Captain	200 00	Do.
1574	M. Talliaferro	Captain 35th	20 00	Do.
1575	R. C. Talbott	Captain 26th	980 02	Balance February 7, 1823.
1576	David Tracey	Lieutenant 37th	104 00	Balance January 1, 1820.
1576	Nathaniel Taylor	Brigadier general	500 00	Do.
1577	William Tatham	.....	100 00	Do.
1577	John Vallean	Lieutenant 13th	125 25	Do.
1577	Peter J. Vosbury	Lieutenant colonel 9th	650 00	Do.
1578	N. J. Vischer	Captain rifles	161 51	Do.
1578	Storm T. Vandervee	Wagon master	135 14	Do.
1579	Joseph Warner	Quartermaster Ohio militia	26 32	Balance November 19, 1823.
1580	Nathaniel Wilson	Surgeon	100 00	Balance January 1, 1820.
1580	Daniel B. Wilcox	Lieutenant 13th	743 67	Do.
1580	J. West	Assistant adjutant general	300 00	Balance July 23, 1823.
1581	Ebenezer White	Captain 21st	370 00	Balance January 1, 1820.
1581	George Wyche	Lieutenant	121 60	Balance June 26, 1821.
1581	Benjamin Woodman	Lieutenant 34th	130 37	Balance March 18, 1823.
1582	Wm. L. Wilkinson	Lieutenant	131 78	Balance April 9, 1823.
1582	Benedict White	Lieutenant 36th	110 50	Balance January 1, 1820
1582	James Ward	Lieutenant 38th	30 00	Do.
1584	Alexander Wentzel	.....	40 00	Do.
1584	Jonathan Williams	Colonel United States army	650 00	Do.
1585	Hays G. White	Brigade quartermaster	223 55	Do.
1585	John C. Wallace	Militia	80 00	Do.
1586	William Warren	Lieutenant 19th	205 62	Do.
1586	Samuel Weegy	Lieutenant 16th	34 18	Do.
1587	Simon C. Williams	Lieutenant 35th	196 00	Do.

1587	R. Watson.....	Lieutenant 25th.....	220 00	Do.	do.
1588	Jon'n Williams.....	Lieutenant colonel Vt. militia..	200 00	Do.	do.
1589	John S. Willard.....	Lieutenant 31st.....	250 00	Do.	do.
1590	Uriah Ward.....	Captain 31st.....	5 00	Do.	do.
1591	John Willson.....	Lieutenant.....	11 28	Do.	do.
1592	Ira Westover.....	Ensign 4th.....	50 00	Do.	do.
1593	John Williams.....	Lieutenant New York militia..	40 00	Do.	do.
1594	Linneus T. Wheelock.....	Ensign 31st.....	1,070 00	Do.	do.
1595	John Watson.....	Captain militia cavalry.....	30 00	Do.	do.
1596	George Watts.....	Lieutenant dragons.....	30 00	Do.	do.
1597	George Will.....	Ensign 26th.....	167 06	Do.	do.
1598	Heman Wadham.....	Lieutenant 30th.....	695 00	Balance February 19, 1821.	
1599	Sheorick Weeks.....	.....	236 00	Balance January 1, 1820.	
1600	John C. Wooding.....	Ensign 1st infantry.....	300 00	Do.	do.
1601	William Walker.....	Sub-agent.....	608 24	Do.	do.
1602	Robert Young.....	Ensign 26th.....	71 84	Balance June 30, 1823.	
1603	James M. Young.....	Lieutenant 30th.....	299 00	Balance January 1, 1820.	
1604	Philip Yost.....	Lieutenant 1st infantry.....	171 64	Balance November 26, 1825.	
1605	William C. Yeates.....	Ensign 5th.....	33 40	Balance January 1, 1820.	
1606	Jonathan W. Young.....	Lieutenant 30th.....	191 32	Do.	do.
1607	R. D. Richardson.....	Captain of ordnance.....	4 00	Balance December 1, 1820.	
1608	Barzillia Worth.....	Late paymaster, &c.....	380 73	Balance April 5, 1821.	
1609	Richard Rudd.....	Late paymaster 2d Ky. m'ed vols	575 34	Balance December 19, 1820.	
1610	Samuel Edmonds.....	Paymaster general N. Y. militia..	10,498 08	Balance September 12, 1823.	
1611	James Nash.....	Late..... do.....	4,152 09	Balance January 28, 1825.	
1612	Thomas H. Ferguson.....	Paymaster, &c.....	938 98	Balance January 17, 1821.	
1613	Wm. P. Anderson.....	Ensign.....	550 00	Balance February 23, 1821.	
1614	Avery Clark.....	Late colonel 24th.....	11,811 33	Balance November 9, 1835.	
1615	Tilden Taylor.....	Late lieutenant 24th.....	154 00	Balance October 3, 1829.	
1616	Kenneth McKenzie.....	..... do.....	50 00	Balance March 31, 1821.	
1617	John S. Peyton.....	Captain artillery.....	100 00	Balance March 21, 1821.	
1618	John A. Beaulard.....	Lieutenant 8th infantry.....	96 00	Balance April 11, 1821.	
1619	Hamlin Cook.....	Deputy paymaster.....	50 00	Balance April 16, 1821.	
1620	Irvine Keith.....	Captain 8th.....	37,467 72	Balance July 2, 1823.	
1621	Martin H. Wickliff.....	Late paymaster 5th Ky. militia..	15 00	Balance April 18, 1821.	
1622	Peter G. Voorhies.....	Deputy paymaster.....	9 15	Balance April 23, 1821.	
1623	William Whitsett.....	Late paymaster.....	27,614 13	Balance January 1, 1824.	
1624	James T. Pendleton.....	Paymaster, &c.....	1,080 40	Balance May 8, 1822.	
1625	Wm. C. Vought.....	Paymaster.....	563 37	Balance July 2, 1821.	
1626	Wm. Whitsett.....	Paymaster Ky. militia..	2,410 37	Balance December 10, 1823.	
1627	.....	Paymaster, &c.....	3,413 51	Balance May 8, 1822.	



## Statement of balances—Continued.

Pages.	Names.	Rank.	Amount.	Remarks.
1622	James S. Swearengen.....	Late captain.....	\$4 00	Arrearages:
1623	George Todd.....	Late colonel 17th.....	3,869 22	Balance May 3, 1821.
1623	John K. Paige.....	Late captain 13th.....	5,554 16	Balance March 21, 1822.
1624	Lewis Yancey.....	Late lieutenant 10th.....	2,530 04	Balance May 8, 1821.
1624	John H. Simons.....	.....	207 94	Balance May 25, 1821.
1625	Philip C. Whitehead.....	Late lieutenant 15th.....	25 00	Balance January 1, 1820.
1626	P. F. Hunn.....	Late paymaster N. Y. militia.....	53 77	Balance June 18, 1821.
1626	Ebenezer Way.....	Late captain 4th infantry.....	279 56	Balance January 19, 1822.
1628	Abraham Reynolds.....	Captain 15th.....	49 00	Balance June 26, 1821.
1628	Joseph Provoux.....	Lieutenant 1st regiment artillery.....	250 00	Balance August 31, 1821.
1630	Alpheus Rouse.....	Late quartermaster N. Y. militia.....	300 00	Balance August 13, 1821.
1630	John Vernon, jr.....	Forage master, &c.....	130 00	Do.
1630	Andrew Beckus.....	Late forage master N. Y. militia.....	100 00	Do.
1631	Richard Caldwell.....	Captain 25th.....	178 77	Balance February 2, 1822.
1631	John Garrett.....	Ensign 10th infantry.....	30 00	Balance November 6, 1821.
1631	James Wilkinson.....	Late major general.....	3,879 71	Balance November 12, 1842.
1640	John Leake.....	Late captain 26th.....	832 35	Balance November 22, 1822.
1640	William Barney.....	Lieutenant 30th.....	50 00	Balance November 30, 1821.
1640	Henry Whiting.....	Lieutenant 1st dragoons.....	20 00	Do.
1641	Charles Lewton.....	Captain volunteers.....	60 00	Balance December 28, 1826.
1642	James Smith.....	Paymaster 1st O. militia.....	2,232 71	Balance October 16, 1825.
1643	William Scott.....	Lieutenant 24th.....	17 85	Balance October 1, 1834.
1644	Nathaniel Hamlin.....	Quartermaster militia.....	348 50	Balance March 19, 1822.
1645	Luke Parsons.....	Captain militia.....	45 00	Do.
1645	Rufus How, cornet, and Isaac Eames, lieutenant militia.....	.....	20 00	Do.
1646	Caleb B. Campbell.....	Ensign 19th.....	100 00	Balance March 21, 1822.
1647	John Egan.....	Late lieutenant 27th infantry.....	116 10	Balance March 30, 1822.
1647	Philip Houts.....	do.....	274 50	Do.
1648	Beverly Roy.....	Lieutenant 24th.....	60 00	Balance July 6, 1822.
1650	Wilson P. Greenup.....	Late p. m., 1st reg. Ky. lt. d'ge.....	17,800 00	Balance February 1, 1821.
1650	James Clark.....	do.....	2,259 73	Balance May 16, 1822.
1650	Vincent E. Loockerman.....	Captain 32d infantry.....	300 00	Balance October 19, 1822.
1651	.....	do.....	100 00	Balance May 30, 1822.

16651	Samuel P. Davis	Lieutenant 32d	100 00	Do.	Balance August 9, 1822.
16656	Thomas H. Van Horne	Lieutenant colonel 19th, &c	0 10	do.	Balance June 22, 1822.
16656	John Martin	Lieutenant colonel 44th	343 00	Do.	Balance June 17, 1822.
16656	Daniel Hoffman	Major commanding Sandusky	88 00	do.	do.
16656	Paul D. Butler	Late captain 7th	500 00	Balance June 14, 1822.	Balance August 17, 1822.
16656	William McClellan	Lieutenant 8th infantry	600 00	Balance October 4, 1822.	Balance October 11, 1822.
16658	Thomas F. Wells	Ensign	101 60	Balance October 15, 1822.	Balance November 6, 1822.
16659	D. E. Jackson	Ensign	200 00	Balance November 23, 1822.	Balance November 6, 1822.
16670	Wadsworth Bull	Ensign 26th	500 00	Balance November 18, 1823.	Balance May 16, 1823.
16670	James Liggett	Paymaster colonel militia	155 00	Balance February 12, 1823.	Balance March 18, 1823.
16671	William Watson	Late colonel 19th	25 50	Balance April 14, 1823.	Balance April 29, 1823.
16672	Robert Gray	Late deputy paymaster	95 89	Balance May 6, 1823.	Balance May 6, 1823.
16672	John Miller	Captain 9th	375 00	Balance May 6, 1823.	Balance May 6, 1823.
16674	John T. Pemberton	Late lieutenant 10th	11,563 23	Balance May 6, 1823.	Balance May 6, 1823.
16674	Seth Barnister	Brigade inspector Tenn. militia	171 87	Balance May 6, 1823.	Balance May 6, 1823.
16676	John MacQueen	Late captain 12th, &c	120 00	Balance May 6, 1823.	Balance May 6, 1823.
16677	John P. Houston	Late lieutenant	500 00	Balance May 6, 1823.	Balance May 6, 1823.
16678	Thomas P. Moore	Ensign	212 95	Balance May 6, 1823.	Balance May 6, 1823.
16678	John Kirby	Captain 7th	150 00	Balance May 6, 1823.	Balance May 6, 1823.
16678	Jonathan Grant	Captain artillery	200 00	Balance May 6, 1823.	Balance May 6, 1823.
16679	Michael McClelland	Captain 18th	203 62	Balance May 6, 1823.	Balance May 6, 1823.
16679	Francis Newman	Late deputy paymaster	46,749 77	Balance May 6, 1823.	Balance May 6, 1823.
16680	Edward King	Late colonel 31st	2,972 75	Balance May 6, 1823.	Balance May 6, 1823.
16681	Samuel Turner	Lieutenant 23d infantry	266 37	Balance May 6, 1823.	Balance May 6, 1823.
16681	Daniel Dana	Late captain	475 00	Balance May 6, 1823.	Balance May 6, 1823.
16682	James H. Watts	Captain 2d rifles	27 91	Balance May 6, 1823.	Balance May 6, 1823.
16682	Jared Ingersoll	Late paymaster Georgia militia	23 39	Balance May 6, 1823.	Balance May 6, 1823.
16682	Battal Harrison	Late major general O. militia	436 16	Balance May 6, 1823.	Balance May 6, 1823.
16683	Joshua Clark	Late paymaster 34th	519 71	Balance May 6, 1823.	Balance May 6, 1823.
16686	John S. Gans	Dist. attorney at New Orleans	7,333 90	Balance May 6, 1823.	Balance May 6, 1823.
16688	John Merrill	Captain 1st rifles	4,279 16	Balance May 6, 1823.	Balance May 6, 1823.
16691	Philip Grymes	Late lieutenant 9th infantry	71 95	Balance May 6, 1823.	Balance May 6, 1823.
16696	William Smyth	late 16th infantry	266 32	Balance May 6, 1823.	Balance May 6, 1823.
16697	Sketon Felton	Late assistant deputy paymaster	18,060 61	Balance May 6, 1823.	Balance May 6, 1823.
16698	Nathan McLaughlin, deceased	Captain 19th	19 93	Balance May 6, 1823.	Balance May 6, 1823.
16699	Joseph H. Windle	Late paymaster Md. militia	46 35	Balance May 6, 1823.	Balance May 6, 1823.
16699	William Gill	Late paymaster 2d regiment art	1,511 11	Balance May 6, 1823.	Balance May 6, 1823.
1700	Benjamin Hodges	Late governor New York	304 00	Balance May 6, 1823.	Balance May 6, 1823.
1700	Robert R. Rudin	Late lieutenant 28th infantry	100 00	Balance May 6, 1823.	Balance May 6, 1823.
1701	Daniel D. Tompkins				
1710	James Howerton				

*Statement of balances—Continued.*

Pages.	Names.	Rank.	Amount.	Remarks.
1711	Robert Stockton.....	Lieutenant 28th infantry.....	• \$130 00	Arrearages:
1711	Joseph Coleman.....	Late deputy paymaster.....	79,947 09	Balance May 31, 1825.
1712	William Bowman.....	Lieutenant 21st infantry.....	50 00	Balance March 18, 1826.
1713	Benjamin Ropes.....	Captain 21st infantry.....	1,191 96	Balance June 24, 1825.
1714	Peter L. Hogeboom.....	Late paymaster 23d infantry.....	5,761 83	Balance February 6, 1826.
1714	Joseph Westcott.....	Late captain volunteers.....	1,247 61	Balance May 24, 1826.
1715	Seth Phelps.....	Late captain 11th infantry.....	67 48	Balance September 13, 1825.
1716	John Weakley.....	Captain Tennessee militia.....	20 00	Balance October 17, 1825.
1716	P. Grayson.....	Adjutant general.....	50 00	Balance November 25, 1825.
1717	J. W. Harris.....	Lieutenant Tennessee militia.....	15 00	Do. do.
1717	David Abbott.....	do.....	50 00	Do. do.
1717	James Gray.....	Captain Tennessee militia.....	5 00	Do. do.
1718	D. M. Bradford.....	do.....	5 00	Do. do.
1718	James Barnes.....	Lieutenant.....	75 00	Do. do.
1721	Samuel Champlain.....	Late deputy paymaster.....	56,127 20	Balance March 15, 1827.
1721	Samuel Champlain.....	Late deputy q. m. general.....	52,946 97	Balance July 18, 1826.
1730	William McCarr.....	Hospital surgeon.....	200 00	Do. do.
1730	Joseph H. Rees.....	Late asst. dep. paymaster gen.....	2,254 94	Balance November 19, 1828.
1730	Alexander A. Meek.....	Late district attorney.....	1,279 04	Balance March 7, 1828.
1732	Samuel Kratzer.....	Late paymaster, &c.....	159 84	Balance February 27, 1827.
1732	Samuel Kratzer.....	Late acting paymaster, &c.....	57 30	Balance June 16, 1828.
1733	Thomas P. Baldwin.....	Late asst. dep. q. m.....	5,770 00	Balance March 17, 1827.
1734	Thomas Doyle.....	Lieutenant volunteers.....	40 00	Balance March 28, 1827.
1734	Storm A. Vanderzee.....	do.....	10 00	Do. do.
1735	Hamlin Cook.....	Late paymaster 8th infantry.....	3,810 96	Balance December 10, 1831.
1736	Robert Crockett.....	Marshal for the Kentucky dist.....	246 29	Balance January 25, 1828.
1738	Alexander Dunlap.....	Captain volunteers.....	100 00	Balance August 4, 1828.
1738	Isaac Pauple.....	Lieutenant 39th.....	177 00	Balance December 9, 1828.
1739	Richard H. Lee.....	Lieutenant rifles.....	578 09	Balance December 21, 1828.
1742	Joseph E. Merritt.....	Late assisant deputy paymaster.....	12,781 43	Balance December 16, 1828.
1743	Walter Wilkinson.....	Captain 24th infantry.....	938 68	Balance November 4, 1830.
1744	Nelson Luckett.....	Late major dragoons.....	100 00	Balance November 8, 1830.
1745	William Estis.....	Late paymaster Virginia militia.....	8,275 51	Balance December 20, 1830.

1746	Joseph Owens .....	1007 32	Balance February 26, 1834.
1747	Thomas D. Owens .....	11, 502 90	Balance March 14, 1831.
1753	Silas Parlin, jr. ....	9 41	Balance June 2, 1831.
1753	John Lucas and John Abercrombie .....	1, 288 98	Balance August 23, 1832.
1756	Adam Peck .....	32 00	Balance March 2, 1832.
1756	Benjamin Wallace .....	3, 010 21	Balance May 28, 1832.
1759	Archibald H. Sneed .....	18, 436 07	Balance June 3, 1849.
1765	R. Skinner .....	157 69	Balance April 18, 1834.
1769	James Collingsworth .....	7, 404 67	Balance August 29, 1836.
1769	Nicholas L. Dawson .....	1, 419 22	Balance April 11, 1836.
1771	Henry S. Geyer .....	14, 097 01	Balance May 27, 1856.
1773	Alpha Kingsley .....	26, 582 82	Balance June 9, 1837.
1774	Thomas Barker .....	176 00	Balance July 28, 1840.
1778	Matthew Ernest .....	3, 169 88	Balance November 12, 1842.
1778	Samuel Hodgdon .....	3, 376 58	Do.
1772	William H. Winder .....	1, 958 75	Balance September 10, 1836.

Balances outstanding from May, 1792, to July 1, 1815, under the head of arrearages, \$2,831,889 86.

## REPORT OF THE FOURTH AUDITOR.

TREASURY DEPARTMENT,  
FOURTH AUDITOR'S OFFICE,  
October 28, 1868.

SIR: I have the honor again to submit for your consideration a summary statement of the business of this office during the fiscal year ending with June 30, 1868. The details into which I have heretofore entered render it unnecessary to recapitulate the explanations then submitted, or to do much more at the present time than to present tabular statements of the operations of the various divisions of the office. These I shall consecutively offer for your consideration.

## I.—RECORD DIVISION.

*Statement of the correspondence of the Fourth Auditor's office for the fiscal year ending June 30, 1868, and the work of the record division.*

Date.	Letters received.	Letters written.	Letters recorded.	Letters indexed and double indexed.	Letters filed.	No. of accounts reported and recorded.	Licenses recorded and registered.	Letters referred to other bureaus.	Dead letters registered.	Letters written by record division.
1867.										
July .....	2,277	2,751	3,948	16,288	1,727	190	39	31	42	85
August .....	2,078	2,779	2,183	11,548	1,477	20	50	44	59	57
September .....	1,965	2,219	3,382	26,421	258	21	6	30	51	56
October .....	2,212	2,702	2,287	24,478	352	.....	15	51	45	71
November .....	1,951	2,461	3,128	16,333	2,270	77	6	20	35	49
December .....	1,806	2,268	1,742	3,763	395	28	8	13	35	55
1868.										
January .....	2,233	3,305	4,025	7,550	1,366	49	4	39	44	69
February .....	1,994	2,576	3,649	7,824	1,060	.....	4	4	52	56
March .....	2,020	2,834	2,902	9,468	1,732	67	1	25	5	53
April .....	1,850	3,235	2,965	10,218	1,111	40	146	28	35	706
May .....	1,707	3,246	3,197	8,958	963	93	196	14	64	207
June .....	1,506	2,377	3,192	12,799	882	53	52	21	63	76
Total .....	23,639	32,753	35,900	157,648	13,593	638	520	320	530	1,540

Besides the above, about 314,000 names have been indexed, of which no separate record was kept. The average number of clerks employed in the "record division," during the year, was 15. The chief of this division is Charles Cook.

## II.—BOOKKEEPERS' DIVISION.

*Statement exhibiting the number and amounts of requisitions entered upon the books of this office during the fiscal year ending June 30, 1868, and also the amount of internal revenue and hospital fund credited to those funds respectively.*

	No.	Amount.
Cash requisitions .....	1266	\$30,512,704 97
Cash refunding requisitions .....	293	4,620,033 32
Internal revenue .....		370,878 91
Hospital fund .....		95,047 51
Total .....		35,598,664 71

The average number of clerks employed in this division during the year was two.

The chief of this division is Paris H. Folsom.

## III.—PRIZE MONEY DIVISION.

*Statement of prize money disbursed by the Fourth Auditor during the fiscal year ending June 30, 1868.*

Date.	Claims received.	Claims settled.	Amount.
1867:			
July .....	310	268	\$158,775 29
August .....	562	538	124,360 83
September .....	261	257	11,307 67
October .....	156	137	15,222 12
November .....	278	267	16,081 70
December .....	1,039	1,060	24,265 14
1868:			
January .....	652	674	27,279 13
February .....	150	126	11,808 46
March .....	1,301	1,301	12,109 34
April .....	1,746	1,700	16,164 60
May .....	321	276	7,818 10
June .....	235	275	13,333 67
Total .....	7,011	6,879	438,525 05

The average number of clerks employed is seven.

The chief of this division is Silas M. B. Servoss.

## IV.—DIVISION OF NAVY PENSIONS, MARINE CORPS, ETC.

*Statement of the business transacted in the pension and marine division of the Fourth Auditor's Office during the fiscal year ending on the 30th of June, 1868.*

The total number of accounts settled is 345, involving disbursements to the amount of \$1,772,986 08, viz:

235 accounts of pension agents.....	\$329,709 61
44 individual accounts of pensioners.....	3,241 76
14 accounts of disbursing officers of the marine corps....	1,330,963 12
45 individual accounts of officers and privates of the marine corps .....	4,939 23
7 accounts of naval storekeepers .....	104,132 36

The number of letters written during the said fiscal year is 1,263.

The number of requisitions issued is 109, viz.: 53 requisitions drawn by the Secretary of the Department of the Interior for advances to pension agents; 48 requisitions for payment of arrearages due to pensioners; 8 refunding requisitions.

The number of pensioners whose names have been added to the pension list during the year is 456.

The accounts of officers of the marine corps in charge of clothing, &c., have been examined and entered on the books as far as returns have been received.

The number of clerks employed in this division is three, and the chief is Geo. M. Head.

## V.—ALLOTMENT DIVISION.

*Statement of work performed in allotment division for the fiscal year ending June 30, 1868.*

Date.	Letters received.	Letters written.	Allotments examined and adjusted.	Allotments registered.	Allotments discontinued.
1867.					
July.....	138	165	189	14	189
August.....	109	141	112	221	112
September.....	139	190	61	61	199
October.....	125	160	64	64	219
November.....	99	135	45	45	124
December.....	109	129	94	94	121
1868.					
January.....	131	167	157	157	58
February.....	112	154	92	92	153
March.....	99	111	51	51	87
April.....	85	97	35	35	113
May.....	76	102	69	69	67
June.....	63	87	31	31	59
Total .....	1,285	1,638	1,000	934	1,501

The number of clerks employed is two.

The chief of this division is William L. Waller.

## VI.—PAYMASTERS' DIVISION.

*Statement of accounts received and settled in the paymasters' division from July 1, 1867, to June 30, 1868, with the amount of cash disbursed in those settled, and the number of letters written in relation to the same.*

Date.	Accounts received.	Accounts settled.	Letters written.	Cash disbursements.
<b>1867.</b>				
July .....	19	33	179	\$1,258,908 94
August .....	37	31	150	610,438 89
September .....	18	28	135	2,212,499 85
October .....	19	32	164	2,224,480 16
November .....	18	14	172	588,570 65
December .....	25	36	151	2,080,642 71
<b>1868.</b>				
January .....	22	23	243	734,145 60
February .....	16	17	176	533,066 25
March .....	30	27	233	1,529,335 40
April .....	20	19	209	970,163 44
May .....	25	20	188	656,490 27
June .....	23	41	140	2,651,632 91
<b>Total .....</b>	<b>273</b>	<b>321</b>	<b>2,140</b>	<b>16,050,375 07</b>

Average number of clerks employed, 20½.

The chief of this division is William Conard.

## VII.—NAVY AGENTS' DIVISION.

*Annual report of the navy agents' division for the fiscal year ending June 30, 1868.*

Date.	Accounts received.	Accounts settled.	Cash disbursements.	Letters written.	Letters received.
<b>1867.</b>					
July .....	3	2	\$1,316,206 37	24	19
August .....	3	2	3,627,170 91	30	23
September .....	3	1	544,582 54	8	14
October .....	2	2	2,548,503 40	40	23
November .....	4	4	4,088,557 65	29	27
December .....	2	4	2,197,922 93	20	19
<b>1868.</b>					
January .....	8	12	2,507,791 41	45	28
February .....	3	10	1,208,483 00	37	26
March .....	7	6	1,834,890 76	30	16
April .....	8	8	2,167,323 33	26	26
May .....	5	6	1,884,321 16	35	21
June .....	2	5	2,554,553 76	29	21
<b>Total .....</b>	<b>50</b>	<b>62</b>	<b>26,480,323 22</b>	<b>353</b>	<b>263</b>



*Statement of amount paid by navy agents for allotments during the year 1867.*

Station.	Amount.
New York.....	\$173,233 00
Boston.....	112,425 00
Philadelphia.....	101,796 50
Washington.....	34,240 00
Baltimore.....	33,575 00
Portsmouth.....	14,851 50
San Francisco.....	90 00
Total.....	470,211 00

Accounts remaining on hand June 30, 1868, five; average number of clerks employed, seven; number of vouchers examined, 90,000.

The chief of this division is William F. Stidham.

#### VIII.—GENERAL CLAIM DIVISION.

*Annual report of the general claim division for the fiscal year ending June 30, 1868.*

Claims received.	Number.	Claims adjusted.	Number.	Amount.
On hand July 1, 1867.....	314	Adjusted in July, 1867.....	360	\$21,062 83
Received in July, 1867.....	360	Adjusted in August, 1867.....	261	16,603 37
Received in August, 1867.....	314	Adjusted in September, 1867.....	223	11,620 18
Received in September, 1867.....	373	Adjusted in October, 1867.....	170	14,641 99
Received in October, 1867.....	367	Adjusted in November, 1867.....	406	16,836 46
Received in November, 1867.....	470	Adjusted in December, 1867.....	369	18,341 51
Received in December, 1867.....	390	Adjusted in January, 1868.....	450	25,093 37
Received in January, 1868.....	407	Adjusted in February, 1868.....	323	20,150 84
Received in February, 1868.....	319	Adjusted in March, 1868.....	553	19,943 07
Received in March, 1868.....	393	Adjusted in April, 1868.....	322	17,266 91
Received in April, 1868.....	258	Adjusted in May, 1868.....	289	23,626 55
Received in May, 1868.....	256	Adjusted in June, 1868.....	278	14,122 08
Received in June, 1868.....	202			
Total.....	4,428		4,003	219,305 76

Number of letters written, 12,390; number of reports on applications for pensions, 119; number of reports on applications for bounty land, 35; number of reports on applications for admission to naval asylum, 19.

The chief of this division is Alan C. Adamson.

#### IX.

Virtually, though perhaps not technically, there is still another division in the office, whose duties, however, are performed by one person, B. P. Davis. He acts as disbursing clerk, as assistant and deputy for the chief clerk, and attends to a number of important and miscellaneous duties which could not be enumerated without considerable detail.

The practice alluded to in my last annual report as having been introduced concerning allotments, requiring "monthly statements" of the several navy paymasters of amounts paid by them on all expired and discontinued allotments, continues to be regularly made, and is found to facilitate the settlement of accounts in which allotments are involved.

A number of the accounts settled in the different divisions during the

fiscal year ending with June 30, 1868, were supplemental settlements, and contained no vouchers and embraced no cash disbursements; but containing, as they did, suspensions for irregular and informal payments running through several years, required careful investigation and consumed more time in their settlement than the regular quarterly accounts; while the labor involved and time consumed is not made apparent in the column of "cash disbursements," or in the number of vouchers examined.

In order to illustrate this, I will take the case of the navy agent at New York. A supplemental settlement of that account has been in progress, at the present writing, about nine months, employing two clerks constantly in investigating the suspensions and passing upon the validity of corrected vouchers now furnished by the agent to reduce the large balance shown against him by the settlement of his final account, viz., more than \$700,000. And yet the labor involved in this settlement is only shown in the tabular report as *one* account settled, and the vouchers and expenditures having been included in the previous accounts, (and having been there suspended,) are not reported in the present table.

This explanation is necessary in order to understand that neither the column of "cash disbursements" nor "accounts settled" can be taken as the only guides in estimating the actual labor involved in the settlement of the accounts in this office.

Tabular statements are valuable because they give, oftentimes, a close approximation to the amount of work performed. It is, however, a great error to suppose that the sum involved in an account is an index to the labor required for its settlement, as I have just partially illustrated. In fact, in cases where the number of clerks employed, the amount of time consumed, and the sum total of dollars and cents involved, are all duly given, there would still be a probability of error in the judgment of an examiner who was personally unacquainted with the details, because in an account of \$5,000 there is frequently vastly more work than in another of several millions, owing to the blunders and incapacity of those who kept them, or arising from inevitable complications, destruction of papers by fire and water, and various and numerous circumstances. In this connection let me refer to the paymasters' division in this office.

To account for the falling off in the number of accounts settled in the paymasters' division, and the amount of cash disbursements shown therein, since the report of 1865-'66, I beg leave to repeat that it is impossible to form more than an approximate estimate of the amount of labor performed by reference to the figures shown in the yearly report. Among the vast number of volunteer paymasters appointed during the late rebellion were many who were entirely unacquainted with the rules and regulations of the service, and many inaccuracies arose thereby which affected not only their accounts, but also the accounts of nearly all with whom they had transactions.

These imperfect accounts, having to await their regular turn, were not taken up for settlement until recently, and, although showing a comparatively small amount of cash disbursements, they required an unusual amount of care and labor in their settlement.

Many supplementary settlements have also been made of the accounts of receiving ships whereon the largest disbursements were made, the re-examination of which has required at least three times the amount of labor more than the original settlements, and yet which show no disbursements at all, the whole amount having been stated in the report of the original settlement.

A similar state of things is presented if I refer to the general claim division of this office. The common application for bounty may be taken

as an illustration. The clerk must, in the first place, address a letter to the Bureau of Equipment and Recruiting, in order that he may learn whether or not the applicant enlisted as a volunteer, and when this information is before him the rolls of every vessel upon which the man served while in the navy must be carefully examined for fear he may have been credited with one or more instalments during the time he was in the service, and if all the rolls should not be on file it would be necessary to write another letter to the paymaster to know what amount, if any, was paid by him. If the man should prove to be a substitute, an additional letter must be written to the Adjutant General for information in regard to his principal. Such a claim will at most amount to not more than \$300, and in the settlement from one to four letters must be written, and the rolls of from one to a dozen vessels carefully examined, involving an extent of time and labor which a tabular statement does not exhibit.

In the settlement of an ordinary claim for arrears of pay it frequently happens that the clerk is compelled to make more search and consume more time in the settlement, where the amount claimed is for a small sum, than when it is for a large amount. This commonly occurs in cases where the party had an allotment running, (which will sometimes give rise to considerable correspondence,) or an error has been made in his transfer from one vessel to another. The clerk would, after all, receive credit for one or two letters, and the settlement of one claim for a few dollars, which, perhaps, cost him several days' labor.

All applications for admission to the United States Naval Asylum are referred to this office by the Bureau of Yards and Docks, for the purpose of verifying the applicant's statement of his service, which must not be less than 20 years in order to secure admission. It will be readily seen that a man cannot be traced over a period of 20 years from one vessel to another, under the most favorable circumstances, in less than two days; but in some instances it cannot be done in less than a week. The clerk in either case would only receive tabular credit for writing a letter of about 10 lines.

To give one instance more in relation to this division. A large number of applications for pension under the act of March 2, 1867, are referred to this division from the Bureau of Equipment and Recruiting for verification of service. Pensions are granted under this law to persons who served 20 years, and also to those who served 10 years, but for a less sum, provided they were not discharged for misconduct. The same investigation must be made in these cases as that required for the Naval Asylum; and in addition, great care must be taken to observe that the claimant was not at any time dishonorably discharged, or marked as a deserter, either of which would deprive him of the benefit of the law. But after all this labor, the clerk who investigated such a case would only receive credit for one letter of about 10 lines.

I might add similar illustrations in regard to the other divisions, but believe I have said enough to show that the amount involved in a settlement, and the number of accounts adjusted in a given time, are not correct criterions of the labor expended in these cases. It has been my endeavor, during the past year, to employ the force of this office constantly, and to employ it, likewise, usefully for the government. The amount of work will ultimately be less, when the accumulation of business occasioned by the war is cleared off and the necessary records now in progress are completed. When this exigency arises it will, of course, be my duty to recommend the dismissal of such clerks as are no longer needed. During the past year the number of male clerks on the roll has been 10 less than the number allowed by the statute regulating the office,

and the number of females employed is four less than hitherto. There has been a large percentage of sickness in the office during the past year, and in several instances cases of disease have occurred which endured not only for weeks, but for months. As monthly reports of these facts, however, have been regularly made, I have not felt at liberty to recommend dismissals on account of such visitations, although the working force of the office has been diminished thereby to the amount of not less than five clerks. I am pleased that I can reiterate the praise which I have hitherto bestowed upon the clerks of this office, as persons who are both faithful and capable, notwithstanding some occasional instances of a want of that prompt and continued attention to duty which completes and rounds the character of invariable good conduct.

The chiefs of the various divisions, who are now in charge, have uniformly discharged their functions with gratifying and laudable ability. To my chief clerk, Mr. William B. Moore, I would again award the high commendation he so justly deserves for the unfailing and valuable assistance he has so constantly given me in the management and conduct of the office. I am greatly indebted to him for its order and efficiency, and during the past year many improvements in the modes of transacting and despatching business have been introduced. The files of the office are very voluminous, but they are now in more complete order than they have ever heretofore been. In finally casting a glance over the office, I am pleased with its condition, and trust it will be found that all its business has been transacted with courtesy, promptitude, and correctness. With thanks for your personal kindness, and for the regard you have ever manifested towards those who compose your department, I am, sir, very respectfully, your obedient servant,

STEPHEN J. W. TABOR,  
*Auditor.*

Hon. HUGH McCULLOCH,  
*Secretary of the Treasury.*

## REPORT OF THE FIFTH AUDITOR.

TREASURY DEPARTMENT,  
FIFTH AUDITOR'S OFFICE,  
November 1, 1868.

SIR: I have the honor to submit herewith the usual annual exhibit of the business operations of this office. During the fiscal year ended June 30, 1868, the number of accounts entered for settlement in the office was 14,575, and the number of letters written 5,354. A large amount of incidental labor, such as examining vouchers, copying and comparing accounts, &c., has been performed. For more particular information you are respectfully referred to the schedules herewith, marked A to N, inclusive.

A comparison of the annual salaries paid to and fees received from the consular officers of the government during the past 10 years shows the following:

Year.	Salaries paid to all consular officers.	Total fees received.	
1858.....	\$251,544 94	\$110,802 89	Deficit, paid out of treasury .. \$140,742 05
1859.....	255,540 85	98,393 41	....do.....do.....do..... 157 157 44
1860.....	263,203 98	110,896 78	....do.....do.....do..... 152,310 20
1861.....	250,714 19		
Loss in exchange.	8,809 08		
	259,523 27	99,113 23	....do.....do.....do..... 160,410 04
1862.....	271,655 74		
Loss in exchange.	12,899 80		
	284,555 54	95,562 86	....do.....do.....do..... 188,992 68
1863.....	351,032 29		
Loss in exchange.	54,368 08		
	405,400 37	152,982 94	....do.....do.....do..... 252,417 43
1864.....	334,920 47		
Loss in exchange.	28,859 52		
	363,779 99	254,218 34	....do.....do.....do..... 109,561 65
1865.....	345,053 48		
Loss in exchange	13,708 16		
	358,761 64	287,108 00	....do.....do.....do..... 71,653 64
1866.....	340,899 34		
Loss in exchange.	9,671 60		
	350,570 94	442,477 56	Excess of fees..... 91,906 62
1867.....	371,292 63		
Loss in exchange.	10,717 77		
	382,010 42	424,099 17	...do....do..... 42,089 77
1868.....	363,556 35		
Loss in exchange.	10,194 54		
	373,750 89	435,179 73	...do....do..... 61,428 84

It is believed that the annual revenue from consular fees should be much greater even than it has been during the last three years, but it is exceedingly difficult to obtain full and honest returns from all the con-

ulates. Constant vigilance is, however, exercised in this behalf, and all omissions and delinquencies are promptly dealt with so far as practicable.

Schedule H, showing the expenses of assessing the internal revenue for the fiscal year, makes the gross amount \$6,142,931 77. In my last report the gross expenses for assessing during the year ending June 30, 1867, appear at \$3,921,598 49, (including tax on compensation of assessors and assistants.) The apparent excess of expense in assessing of 1868 over 1867 is mainly accounted for by the fact that at the time the report for 1867 was made a large number of disbursing agents' accounts for that year had not been adjusted. These accounts have since been received and settled, and as a consequence the following expenses belonging to the year 1867 are included in the exhibit for 1868, now submitted, viz:

Compensation of assistant assessors.....	\$816, 801 71
Salaries of assessors.....	77, 727 89
Clerk hire allowed to assessors.....	67, 222 20
<b>Total.....</b>	<b>961, 751 80</b>

This amount should therefore be deducted from the aggregate expense of assessing for the year 1868 and added to that for the year 1867. Thus, according to the accounts as adjusted and finally certified, the cost of assessing in 1867 was \$4,883,350 29, and in 1868 \$5,181,179 97. The difference still remaining between the two years is mainly caused by the increase in the *per diem* allowance of assistant assessors from \$4 to \$5 per day.

The proper transaction of the public business in any office depends in a great degree on the character of its subordinates, the value of whose services should ever be borne in mind. It is with pleasure, therefore, that I assure you that the clerks connected with this office continue to discharge their varied duties with a fidelity and ability deserving of public commendation.

Very respectfully,

C. M. WALKER, Auditor.

Hon. H. McCULLOCH,  
*Secretary of the Treasury.*

*A.—Statement of the expenses of all missions abroad for salaries, contingencies, and loss by exchange from the 1st July, 1867, to the 30th June, 1868, as shown by accounts adjusted in this office.*

Mission.	Salary.	Contingencies.	Loss by exchange.	Total.
<b>GREAT BRITAIN.</b>				
Charles F. Adams, minister, from July 1, 1867, to May 13, 1868.....	\$15, 192 31	\$1, 541 68		
Benj. Moran, secretary of legation, from July 1, 1867, to May 13, 1868.....	2, 169 57			
Benj. Moran, chargé d'affaires, from May 13 to June 30, 1868.....	1, 130 30	305 28		
D. R. Alward, assistant secretary of legation, from July 1, 1867, to June 30, 1868..	1, 475 00			
	20, 967 18	1, 846 96	.....	\$22, 814 14

## Statement A—Continued.

Mission.	Salary.	Contingencies.	Loss by exchange.	Total.
<b>FRANCE.</b>				
John A. Dix, minister, from July 1, 1867, to June 30, 1868 .....	\$16,675 00	\$3,602 27	\$132 83	
W. Hoffman, secretary of legation, from July 1, 1867, to June 30, 1868 .....	2,543 76	.....	23 57	
John W. Dix, assistant secretary of legation, from July 1, 1867, to June 30, 1868 .....	1,475 00	.....	9 93	
	20,693 76	3,602 27	166 33	\$24,462 36
<b>RUSSIA.</b>				
C. M. Clay, minister, from July 1, 1867, to June 30, 1868 .....	11,450 00	1,200 00		
J. Curtin, secretary of legation, from July 1, 1867, to June 30, 1868 .....	1,760 00			
	13,210 00	1,200 00	.....	14,410 00
<b>PRUSSIA.</b>				
George Bancroft, minister, from July 1, 1867, to June 30, 1868 .....	11,450 00	921 94		
Alex. Bliss, secretary of legation, from July 1, 1867, to June 30, 1868 .....	1,760 00			
	13,210 00	921 94	.....	14,131 94
<b>AUSTRIA.</b>				
John Hay, chargé d'affaires, from July 1, 1867, to June 30, 1868 .....	5,750 00	953 44	.....	6,703 44
<b>MEXICO.</b>				
E. L. Plumb, chargé d'affaires, from October 8, 1867, to June 30, 1868 .....	4,189 54	1,346 01		
E. L. Plumb, secretary of legation, from July 1, 1867, to October 7, 1867 .....	473 48			
	4,663 02	1,346 01	.....	6,009 03
<b>SPAIN.</b>				
J. P. Hale, minister, from July 1, 1867, to June 30, 1868 .....	11,450 00	2,559 93	171 27	
H. J. Perry, secretary of legation, from July 1, 1866, to June 30, 1868 .....	1,760 00			
	13,210 00	2,559 93	171 27	15,769 93
<b>BRAZIL.</b>				
J. W. Webb, minister, from July 1, 1867, to June 30, 1868 .....	11,450 00	1,000 00	.....	12,450 00
<b>BELGIUM.</b>				
H. S. Sanford, minister, from July 1, 1867, to June 30, 1868 .....	6,175 00	807 49	62 41	
Aaron Goodrich, secretary of legation, from July 1, 1867, to June 30, 1868 .....	1,475 00			
	7,650 00	807 49	62 41	8,519 90

## Statement A—Continued.

Mission.	Salary.	Contingencies.	Loss by exchange.	Total.
<b>PERU.</b>				
A. P. Hovey, minister, from July 1, 1867, to June 30, 1868.....	\$9,550 00	\$512 13		
H. M. Brent, secretary of legation, from July 1, 1867, to June 30, 1868.....	1,475 00			
	11,025 00	512 13	.....	\$11,537 13
<b>CHINA.</b>				
A. Burlingame, late minister, from July 1, 1867, to November 21, 1867.....	4,475 43	325 00	\$175 00	
S. W. Williams, secretary of legation and interpreter, from July 1, 1867, to November 21, 1867.....	1,850 00			
S. W. Williams, chargé d'affaires, from November 22, 1867, to June 30, 1868...	3,503 17	713 00		
	9,828 60	1,038 00	175 00	11,041 60
<b>TURKEY.</b>				
E. Joy Morris, minister, from July 1, 1867, to June 30, 1868.....	7,175 00	2,793 73	257 31	10,226 04
<b>ITALY.</b>				
George P. Marsh, minister, from July 1, 1867, to June 30, 1868.....	11,450 00	491 00	35 00	
Green Clay, secretary of legation, from July 1, 1867, to June 30, 1868.....	1,760 00			
	13,210 00	491 00	35 00	13,736 00
<b>SWEDEN.</b>				
J. J. Bartlett, minister, from July 1, 1867, to June 30, 1868.....	7,175 00	455 61	6 97	7,637 58
<b>DENMARK.</b>				
G. H. Yeaman, minister, from July 1, 1867, to June 30, 1868.....	7,175 00	732 25	.....	7,907 25
<b>GUATEMALA.</b>				
Fitz H. Warren, minister, from July 1, 1867, to June 30, 1868.....	7,175 00	608 88	361 00	8,144 88
<b>NEW GRENADA.</b>				
P. J. Sullivan, minister, from July 1, 1867, to June 30, 1868.....	7,175 00	881 09	.....	8,056 09
<b>SWITZERLAND.</b>				
G. Harrington, minister, from July 1, 1867, to June 30, 1868.....	7,175 00	412 98	.....	7,587 98
<b>NETHERLANDS.</b>				
Hugh Ewing, minister, from July 1, 1867, to June 30, 1868.....	7,175 00	441 67	.....	7,616 67



## Statement A—Continued.

Mission.	Salary.	Contingencies.	Loss by exchange.	Total.
<b>HONDURAS.</b>				
R. H. Rousseau, minister, from July 1, 1867, to June 30, 1868.....	\$7,175 00	\$400 00	.....	\$7,575 00
<b>HAWAIIAN ISLANDS.</b>				
E. M. McCook, minister, from July 1, 1867, to June 30, 1868.....	7,175 00	98 88	\$18 56	7,292 44
<b>ARGENTINE CONFEDERATION.</b>				
A. Asboth, late minister, from July 1, 1867, to January 21, 1868.....	3,922 50	279 21		
H. G. Worthington, minister, from January 22, 1868, to June 30, 1868.....	3,252 50	237 36		
	7,174 00	516 57	.....	7,690 57
<b>COSTA RICA.</b>				
A. G. Lawrence, minister, from July 1, 1867, to June 30, 1868.....	7,175 00	26 80	368 26	7,570 06
<b>NICARAGUA.</b>				
A. B. Dickinson, minister, from July 1, 1867, to June 30, 1868.....	7,175 00	680 25	.....	7,855 25
<b>CHILE.</b>				
J. Kilpatrick, minister, from July 1, 1867, to June 30, 1868.....	9,550 00	800 00	161 09	
S. M. Carpenter, secretary of legation, from August 7, 1867, to June 30, 1868.....	1,241 59	.....	42 64	
	10,791 59	800 00	203 73	11,795 32
<b>PARAGUAY.</b>				
C. A. Washburn, minister, from July 1, 1867, to June 30, 1868.....	7,175 00	473 44	460 00	8,128 44
<b>ECUADOR.</b>				
W. T. Coggeshall, late minister, from July 1, 1867, to August 2, 1867.....	643 41	.....	.....	643 41
<b>VENEZUELA.</b>				
J. Wilson, minister, from July 1, 1867, to August 8, 1867.....	760 40			
T. N. Stillwell, minister, from October 4, 1867, to June 30, 1868.....	5,322 76	208 21	16 87	
	6,083 16	208 21	16 87	6,308 24
<b>HAYTI.</b>				
G. H. Hollister, minister, from February 5, 1868, to June 30, 1868.....	2,897 59	75 00	.....	2,972 59

## Statement A—Continued.

Mission.	Salary.	Contin- gencies.	Loss by exchange.	Total.
<b>SALVADOR.</b>				
A. S. Williams, minister, from July 1, 1867, to June 30, 1868 .....	\$7,175 00	\$198 39	\$57 00	\$7,430 39
<b>LIBERIA.</b>				
John Feys, minister, from July 1, 1867, to June 30, 1868 .....	3,850 00	125 00	.....	3,975 00
<b>JAPAN.</b>				
R. B. Van Valkenburgh, minister, from July 1, 1867, to June 30, 1868 .....	7,175 00	725 00	650 00	
A. L. C. Portman, secretary of legation, from July 1, 1867, to June 30, 1868 .....	2,425 00	.....	322 00	
	9,600 00	725 00	972 00	11,297 00
<b>PORTUGAL.</b>				
C. A. Munro, chargé d'affaires, from July 18, 1867, to June 30, 1868 .....	1,406 85	194 71	84 25	1,685 81
<b>PONTIFICAL STATES.</b>				
Rufus King, minister, from July 1, 1867, to July 30, 1867 .....	933 42	.....	.....	933 42
<b>BARING BROS. &amp; CO., BANKERS, LONDON.</b>				
Loss by exchange during year .....	.....	.....	1,257 85	1,257 85
<b>JUDGES AND ARBITRATORS.</b>				
<i>Under the provisions of treaty with Great Britain of April 7, 1862.</i>				
Truman Smith, judge at New York, from July 1, 1867, to June 30, 1868 .....	2,425 00	100 00		
Benj. Pringle, judge at Capetown, from July 1, 1867, to June 30, 1868 .....	2,425 00	169 40	130 40	
G. W. Palmer, judge at Sierra Leone, from July 1, 1867, to June 30, 1868 .....	2,425 00	.....	116 89	
W. L. Avery, arbitrator, Capetown, from July 1, 1867, to June 30, 1868 .....	1,950 00	.....	53 60	
T. A. Whittlesey, arbitrator, Sierra Leone, from July 1, 1867, to June 30, 1868 .....	1,950 00	.....	30 00	
Cephas Brainard, arbitrator, New York, from July 1, 1867, to June 30, 1868 .....	1,000 00	.....	.....	
	12,175 00	269 40	330 89	12,775 29
<b>Total</b> .....	.....	.....	.....	325,948 04

*B.—Statement of consular returns of salaries, fees, and loss in exchange for the fiscal year ending June 30, 1868.*

No.	Consulates.	Salaries.	Fees.	Loss in exchange.
<b>A.</b>				
1	Amoor River .....	\$1,000 00	\$103 46	.....
2	Algiers .....	1,500 00	14 50	\$76 23
3	Antwerp .....	2,625 00	3,015 00	.....
4	Amsterdam .....	1,000 00	830 53	16 62
5	Aix-la-Chapelle .....	2,500 00	2,016 75	.....
6	Alexandria .....	3,500 00	150 00	.....
7	Amoy .....	4,037 46	686 43	626 35
8	Apia .....	750 00	73 73	1,737 30
9	Aux Cayes .....	500 00	408 80	.....
10	Acapulco .....	1,918 00	1,000 35	.....
11	Aspinwall .....	2,500 00	4,147 07	.....
<b>B.</b>				
12	Bristol* .....	.....	.....	.....
13	Belfast .....	2,315 31	8,282 58	.....
14	Bay of Islands .....	.....	.....	.....
15	Bordeaux .....	2,277 17	6,293 00	.....
16	Barcelona .....	1,500 00	1,054 37	24 35
17	Batavia .....	1,000 00	354 80	56 83
18	Bremen .....	3,000 00	2,778 25	.....
19	Basle .....	2,000 00	1,804 86	39 27
20	Beirut .....	2,250 00	210 84	.....
21	Bahia .....	1,250 00	1,237 26	.....
22	Buenos Ayres .....	3,052 89	6,992 48	.....
23	Bangkok .....	1,000 00	165 52	19 25
24	Brindisi .....	1,500 00	.....	53 19
25	Boulogne .....	1,500 00	119 00	49 53
26	Bradford .....	.....	4,525 04	.....
27	Berlin .....	.....	3,419 43	.....
<b>C.</b>				
28	Cork .....	2,000 00	285 90	36 65
29	Calcutta .....	5,000 00	3,972 12	.....
30	Cape Town .....	1,000 00	294 29	53 90
31	Cadix .....	1,500 00	840 28	54 88
32	Constantinople .....	3,000 00	530 37	180 76
33	Canes .....	1,000 00	2 00	.....
34	Cyprus .....	1,000 00	.....	68 76
35	Canton .....	8,066 82	2,192 09	731 34
36	Cape Haytien .....	1,000 00	565 93	.....
37	Carthageus .....	500 00	591 12	7 17
38	Callao .....	4,500 00	2,884 10	.....
39	Cobija .....	.....	.....	.....
40	Coaticook .....	1,500 00	5,840 00	13 84
41	Chin Kiang .....	4,385 87	465 85	303 62
42	Clifton .....	1,500 00	1,447 00	5 54
43	Ceylon .....	1,500 00	262 70	302 84
44	Chemnitz .....	2,000 00	7,124 75	.....
<b>D.</b>				
45	Dundee .....	2,000 00	4,830 44	3 26
46	Demerara .....	2,000 00	1,791 32	.....
<b>E.</b>				
47	Elsinore .....	1,500 00	32 50	60 99

\* Fees.

## B.—Statement of consular returns of salaries, fees, &amp;c.—Continued.

No.	Consulates.	Salaries.	Fees.	Loss in exchange.
<b>F.</b>				
48	Fort Erie .....	\$1,500 00	\$3,887 75	.....
49	Funchal .....	1,500 00	127 60	\$33 67
50	Fayal .....	750 00	504 18	.....
51	Frankfort-on-the-Main .....	5,113 74	1,641 00	72 81
52	Foo-Choo .....	875 00	232 37	.....
<b>G.</b>				
53	Genoa .....	1,500 00	1,376 68	16 57
54	Glasgow .....	3,000 00	8,663 82	.....
55	Geneva .....	1,500 00	949 00	42 64
56	Gaspé Basin .....	.....	.....	.....
57	Guayaquil .....	731 09	194 70	.....
58	Gaboon .....	1,000 00	26 97	.....
59	Guayamas .....	1,192 00	714 25	.....
60	Gibraltar .....	1,500 00	536 84	.....
61	Goderich .....	1,500 00	1,681 78	.....
<b>H.</b>				
62	Hong Kong .....	4,375 00	7,395 54	.....
63	Halifax .....	2,000 00	3,761 26	.....
64	Havre .....	6,000 00	5,903 12	1 87
65	Havana .....	15,529 04	36,723 93	.....
66	Hamburg .....	2,000 00	7,066 27	126 26
67	Honolulu .....	6,428 10	7,459 14	.....
68	Hankow, China .....	3,750 00	471 03	369 84
69	Hamilton .....	.....	1,273 36	.....
<b>J.</b>				
70	Jerusalem .....	1,663 46	.....	152 65
<b>K.</b>				
71	Kingston, Jamaica .....	2,000 00	1,668 30	10 78
72	Kanagawa .....	3,000 00	3,233 58	296 76
73	Kingston, C. W. .....	1,500 00	1,716 70	.....
<b>L.</b>				
74	London .....	5,625 00	27,558 44	.....
75	Liverpool .....	7,500 00	34,012 22	.....
76	Leeds .....	2,000 00	1,167 75	.....
77	Lisbon .....	1,500 00	587 12	46 71
78	Lyons .....	2,750 00	5,386 00	16 22
79	La Rochelle .....	1,500 00	326 00	64 35
80	Leipsic .....	1,500 00	5,303 75	12 50
81	Leghorn .....	1,500 00	1,651 29	18 15
82	Lanthala .....	945 14	7 50	234 66
83	Laguayra .....	1,500 00	528 70	.....
84	Lahaina .....	3,000 00	180 47	39 60
85	Leith .....	.....	768 99	.....
<b>M.</b>				
86	Manchester .....	3,000 00	17,956 00	.....
87	Melbourne .....	6,642 27	4,564 21	14 65
88	Malta .....	1,500 00	268 72	61 79
89	Montreal .....	4,461 96	5,619 31	.....

## B.—Statement of consular returns of salaries, fees, &amp;c.—Continued.

No.	Consulates.	Salaries.	Fees.	Loss in exchange.
90	Moscow.....	\$2,586 73	\$16 00	\$271 64
91	Marseilles.....	2,500 00	3,804 87	.....
92	Malaga.....	1,500 00	1,471 71	.....
93	Matanzas.....	2,500 00	5,203 20	.....
94	Munich.....	1,500 00	862 25	44 79
95	Messina.....	1,500 00	1,623 86	.....
96	Mexico.....	692 94	378 00	.....
97	Matamoras.....	1,013 57	1,876 02	.....
98	Montevideo.....	1,250 00	2,842 92	.....
99	Maranhã.....	1,000 00	496 18	.....
100	Mauritius.....	2,500 00	203 66	37 95
N.				
101	Naples.....	1,190 22	665 19	34 53
102	Nassau.....	8,880 42	11,701 32	.....
103	Newcastle.....	1,500 00	1,005 00	7 08
104	Nantes.....	1,500 00	238 56	83 87
105	Nice.....	1,471 66	324 50	40 75
106	Nagasaki.....	3,181 32	817 59	645 14
107	Nuremberg.....	.....	3,282 84	.....
O.				
108	Odessa.....	2,000 00	113 50	274 42
109	Oporto.....	1,500 00	314 67	88 81
110	Omoa and Truxillo.....	1,000 00	51 75	.....
P.				
111	Paris.....	7,250 00	42,380 75	72 03
112	Prince Edward's Island.....	3,370 46	1,662 88	19 92
113	Port Mahon.....	1,500 00	251 34	61 34
114	Port Stanley.....	.....	.....	.....
115	Paso del Norte.....	500 00	44 00	.....
116	Panama.....	2,349 18	1,197 29	.....
117	Pernambuco.....	2,000 00	1,218 26	87 23
118	Para.....	1,000 00	2,224 81	.....
119	Payta.....	500 00	191 48	.....
120	Pictou.....	1,500 00	357 42	.....
121	Palermo.....	1,500 00	1,519 31	.....
122	Piræus.....	395 60	.....	47 14
123	Prescott.....	1,500 00	1,935 88	.....
Q.				
124	Quebec.....	1,548 33	782 08	4 84
R.				
125	Rio de Janeiro.....	6,000 00	6,656 48	.....
126	Revel.....	2,000 00	.....	315 82
127	Rotterdam.....	2,000 00	2,223 02	25 93
128	Rio Grande, Brasil.....	1,000 00	530 32	11 35
129	Rome.....	1,500 00	934 50	14 42
S.				
130	St. Petersburg.....	2,000 00	1,241 61	115 60
131	St. Paul de Loanda.....	1,250 00	126 47	.....
132	St. Thomas.....	4,280 87	2,526 57	.....
133	St. Domingo.....	1,500 00	147 15	.....
134	St. Catharine's.....	1,500 00	661 62	.....

## B.—Statement of consular returns of salaries, fees, &amp;c.—Continued.

No.	Consulates.	Salaries.	Fees.	Loss in exchange.
135	Singapore .....	\$2,500 00	\$605 22	\$112, 84
136	Santiago de Cuba .....	2,500 00	475 22	.....
137	San Juan .....	2,500 00	1,306 25	.....
138	Santiago, Cape Verde .....	1,130 80	158 55	84 15
139	Santa Cruz .....	1,500 00	310 63	.....
140	Stuttgart .....	1,000 00	2,972 75	12 07
141	Spezzia .....	1,500 00	6 00	61 36
142	Smyrna .....	2,000 00	1,349 53	89 72
143	Shanghai .....	6,096 14	3,814 61	299 45
144	Swatow .....	3,500 00	216 52	184 61
145	San Juan del Norte .....	2,000 00	471 09	.....
146	San Juan del Sur .....	2,413 98	363 87	.....
147	Sabanilla .....	375 00	451 40	.....
148	Santos .....	.....	.....	.....
149	Settin .....	1,000 00	147 60	12 47
150	Southampton .....	2,000 00	259 94	.....
151	St. Helena .....	1,125 00	256 05	.....
152	St. John, Canada East .....	1,500 00	3,280 66	.....
153	Sarnia .....	1,500 00	1,014 50	.....
154	Sheffield .....	.....	1,872 28	.....
T.				
155	Tangiers .....	3,000 00	.....	171 69
156	Trieste .....	2,000 00	1,255 30	.....
157	Tampico .....	1,500 00	1,045 78	.....
158	Trinidad de Cuba .....	2,500 00	1,251 58	.....
159	Tripoli .....	3,000 00	.....	208 55
160	Tunis .....	2,559 78	3 93	41 36
161	Turk's island .....	1,500 00	334 77	.....
162	Tumbez .....	.....	.....	.....
163	Tabiti .....	1,000 00	326 94	71 86
164	Talcahuano .....	1,000 00	864 13	.....
165	Toronto .....	1,500 00	4,983 41	10 00
166	Tamatave .....	2,000 00	36 18	244 56
V.				
167	Valparaiso .....	3,000 00	3,709 70	.....
168	Vienna .....	1,500 00	4,560 50	.....
169	Venice .....	750 00	512 50	24 79
170	Vera Cruz .....	3,500 00	1,582 09	.....
W.				
171	Windsor .....	1,500 00	1,245 19	.....
Z.				
172	Zurich .....	750 00	1,166 00	.....
173	Zanzibar .....	912 03	331 48	105 51
Total .....		363,556 35	435,179 73	10,194 54
Total amount of fees .....				\$435,179 73
Total amount paid salaries .....				\$363,556 35
Loss in exchange .....				10,194 54
				373,750 89
Excess of fees over expenditures .....				61,428 84

FIFTH AUDITOR'S OFFICE, October 30, 1868.

## REMARKS.

No.

1. Second quarter 1868 not received.
3. Including salary of B. M. Wilson, consular clerk, from July 1, 1867, to March 31, 1868, second quarter 1868 not received.
7. Including salary of W. P. Jones, from November 1, 1865, to November 11, 1865, and while making transit from post of duty from February 1, 1868, to May 25, 1868.
8. Including salary for second quarter 1867, first and second quarters 1868 not received.
12. Returns incomplete.
13. Including salary of G. H. Heap, from June 13, 1867, to June 29, 1867, while making transit to post of duty, and from July 1, 1867, to August 8, 1867, while making transit from post of duty.
14. No returns.
15. Including salary from July 1, 1866, to August 20, 1866.
20. Including salary of L. M. Johnson, consular clerk, from January 1, 1868, to March 31, 1868.
21. Including second quarter 1867.
22. Including salary of H. R. Helper, from July 1, 1866, to October 30, 1866, and while making transit from post of duty, from November 25, 1866, to February 2, 1867.
23. First and second quarters 1868 not received.
26. Settled up to August 22, 1868.
35. Including salary of O. H. Perry, from October 1, 1866, to March 31, 1867, and while receiving instructions from April 27, 1855, to May 15, 1855, and while making transit to post from May 18, 1855, to August 3, 1855, and while making transit home from September 11, 1867, to February 2, 1868.
38. Including salary of A. C. Hyer, jr., consular clerk, from July 1, 1868, to June 30, 1868.
39. No returns.
41. Including salary of J. L. Kiernan, from January 1, 1867, to March 31, 1867, and for transit heretofore disallowed from October 4, 1865, to December 20, 1865.
51. Including salary of Franklin Olcott, consular clerk, from October 1, 1867, to March 31, 1868. Salary of Robert Miller, consular clerk, from April 1, 1867, to September 8, 1867. Salary of Samuel Ricker, late consul general from October 1, 1861, to November 25, 1861, and while making transit from post, from November 11, 1865, to December 11, 1865. Also salary of Augustus Gleaser, consular clerk, from January 14, 1868, to June 30, 1868.
52. Fourth quarter 1867. First and second quarters 1868 not received.
56. No returns.
62. Including salary from April 1, 1867, to June 30, 1867.
65. Including salary of R. W. Shoffeld, from April 4, 1863, to April 9, 1863.
67. Including salary of Thomas F. Wilson, consular clerk, from February 15, 1867, to October 14, 1867. Salary of Alfred Caldwell, from October 1, 1866, to January 7, 1867, and while making transit home from March 11, 1867, to May 13, 1867.
70. Including salary of L. M. Johnson, consular clerk, from April 1, 1868, to May 30, 1868.
74. Second quarter 1868 not received.
78. Including salary of Albert J. Dezeyk, consular clerk, from July 1, 1867, to March 31, 1868.
82. Including salary of Kintzing Pritchette, from April 18, 1867, to November 27, 1867, while making transit to post of duty.
85. Account settled only to November 6, 1867.
86. Including salary from January 1, 1867, to June 30, 1867. First and second quarters 1868 not received.
87. Including salary of William Blanchard from October 1, 1866, to October 31, 1866, and while making transit from post of duty, from December 12, 1866, to April 8, 1867. Also salary of H. J. Hart, from April 1, 1867, to June 30, 1867.
89. Including salary of Franklin Olcott, consular clerk, from July 1, 1867, to September 30, 1867. Salary of Thomas F. Wilson, consular clerk, from October 15, 1867, to December 31, 1867.
90. Including salary of Eugene Schuyler, from August 24, 1867, to October 24, 1867, while making transit to post of duty, and from October 25, 1867, to November 9, 1867, while awaiting his exequatur.
96. Second quarter 1868 not received.
97. Including salary of T. W. Scott, from September 14, 1867, to October 2, 1867, while receiving instructions, and from October 16, 1867, to October 26, 1867, while making transit to post of duty.
98. Including salary from April 1, 1867, to June 30, 1867.
102. Including salary from January 1, 1865.
105. Second quarter 1868 not received.
106. Including salary for first quarter 1867.
107. Excess of fees received from July 26, 1866, to August 17, 1867.
111. Including salary of James Hand, consular clerk, and William Heine, consular clerk, from July 1, 1867. Salary of Franklin Olcott, consular clerk, for second quarter 1868.

112. Including salary of Jay. H. Sherman, from April 1, 1866, to June 20, 1866. Salary of E. Parker Scammon, from July 1, 1866, to December 31, 1867, and salary of Joseph Covell, from January 1, 1865, to March 6, 1866.
114. Returns incomplete.
116. Second quarter 1868 not received.
124. Including salary of Charles Robinson, from April 6, 1868, to April 25, 1868, while receiving instructions, from April 26, 1868, to April 30, 1868, while making transit to post of duty, and from May 1, 1868, to May 11, 1868, while awaiting his exequator.
131. Including salary from April 1, 1867, to June 30, 1867.
132. Including salary of Joseph H. Thompson, from October 28, 1867, to November 20, 1867, while receiving instructions.
133. Including salary of Benjamin Tripp, jr., from September 25, 1867, to October 25, 1867, while receiving instructions, and from October 26, 1867, to December 4, 1867, while making transit to post of duty.
140. Including salary for second quarter of 1867.
143. Including salary of B. R. Lewis, consular clerk, from July 1, 1867, to June 30, 1868. Salary of O. B. Bradford, consular clerk, from May 27, 1867, to June 30, 1868.
146. Including salary of Rufus Mead, from October 20, 1867, to November 20, 1867, while receiving instructions, and from December 2, 1867, to January 16, 1868, while making transit to post of duty.
147. Second quarter 1868 not received.
148. No returns.
151. Second quarter 1868 not received.
154. Adjusted up to December 31, 1867.
160. Including 10 months and three days' salary, while in transit to post of duty.
161. Second quarter 1868 not received.
162. Returns incomplete.
172. First and second quarters 1868 not received.
173. Second quarter 1868 not received.

*C.—Statement showing the amount expended by the consular officers of the United States for the relief of American seamen at the consulates, the amount received by them as extra wages of discharged seamen, and the amount of loss in exchange incurred by them in drawing for balances due them, as appears from the settlement, in the Fifth Auditor's office, of the consular accounts for the fiscal year ending June 30, 1868.*

Consulate.	Disbursements.	Loss in exchange.	Receipts.
Acapulco.....	\$531 63	.....	\$153 10
Alexandria.....	130 41	.....	.....
Amoy.....	317 27	.....	446 13
Antwerp.....	210 51	.....	234 60
Aspinwall.....	438 88	.....	104 00
Aux Cayes.....	394 57	.....	.....
Bahia.....	68 20	.....	.....
Barbadoes.....	295 64	.....	360 00
Barcelona.....	48 03	.....	251 56
Batavia.....	1,042 87	\$30 25	917 00
Bathurst.....	187 65	.....	.....
Beirut.....	15 00	.....	.....
Belfast.....	97	.....	.....
Bermuda.....	231 59	.....	231 00
Bombay.....	1,065 61	.....	357 00
Bordeaux.....	87 10	.....	338 18
Boulogne.....	72 27	1 44	.....
Bremen.....	.....	.....	17 50
Buenos Ayres.....	10,519 48	.....	13,834 69
Cadix.....	260 17	20 85	22 04
Calcutta.....	634 05	.....	1,150 30
Callao.....	1,992 90	.....	791 18
Cape Haytien.....	132 00	.....	.....



*Statement—Continued.*

Consulate.	Disbursements.	Loss in exchange.	Receipts.
Cape Town.....	\$200 09	.....	\$208 47
Ceylon.....	6 78	.....	.....
Clifton.....	12 00	\$0 18	.....
Constantinople.....	172 86	13 66	87 51
Curaçoa.....	142 75	.....	.....
Demerara.....	82 34	.....	71 45
Dundee.....	388 43	.....	428 58
Fayal.....	11,427 67	.....	4,739 44
Genoa.....	42 61	.....	43 00
Gibraltar.....	92 18	.....	.....
Glasgow.....	31 70	.....	50 86
Goderich.....	24 00	.....	.....
Guayaquil.....	32 60	.....	.....
Halifax.....	59 82	.....	.....
Havana.....	1,390 65	.....	1,185 01
Havre.....	482 07	10 24	311 02
Hilo.....	770 63	.....	948 00
Hong Kong.....	1,251 21	.....	1,097 15
Honolulu.....	10,476 86	.....	8,617 21
Kanagawa.....	3,939 59	116 25	5,737 52
Kingston, Jamaica.....	390 70	13 06	.....
Laguayra.....	31 72	.....	.....
Lahaina.....	290 60	.....	372 00
Lambayeque.....	33 50	.....	.....
La Paz.....	586 04	.....	.....
Leeds.....	21 94	.....	.....
Leghorn.....	46 95	.....	30 00
Leipsic.....	4 14	.....	.....
Liverpool.....	2,696 38	.....	14,917 35
London.....	102 01	.....	30 50
Malaga.....	3,632 35	307 74	125 20
Manila.....	135 00	48 28	112 53
Marseilles.....	591 45	13 24	211 73
Matanzas.....	213 31	.....	126 00
Mauritius.....	90 75	5 76	.....
Mazatlan.....	221 00	.....	663
Melbourne.....	252 65	1 10	199 74
Minatitlan.....	126 75	5 20	.....
Montevideo.....	847 96	.....	1,256 44
Montreal.....	15 75	.....	75 00
Nagasaki.....	724 02	.....	1,097 69
Nantes.....	318 37	.....	463 47
Nassau, West Indies.....	921 03	.....	.....
New Castle upon Tyne.....	118 32	.....	.....
Odessa.....	36 81	5 50	.....
Oporto.....	503 10	38 63	.....
Panama.....	890 60	.....	252 00
Para.....	67 23	.....	.....
Paris.....	67 74	.....	.....
Payta.....	4,262 25	.....	540 00
Pernambuco.....	929 98	62 14	387 99
Port Mahon.....	243 45	.....	323 45
Quebec.....	10 00	.....	.....
Rio de Janeiro.....	1,246 22	.....	1,547 70
Rio Grande do Sul.....	455 47	.....	.....
Rotterdam.....	.....	.....	37 22
Santa Cruz.....	.....	.....	21 43
Santiago, Verde islands.....	524 23	24 06	72 00
Shanghai.....	1,245 47	.....	2,519 02
Sheffield.....	14 51	.....	.....
Singapore.....	989 07	14 80	1,291 55
Sisal.....	96 50	.....	.....

## Statement—Continued.

Consulate.	Disbursements.	Loss in exchange.	Receipts.
Smyrna .....	\$15 00	\$1 05	.....
St. Catherine, Brazil.....	312 00	.....	\$420 00
St. Helena .....	1,189 87	.....	1 047 00
St. John, New Brunswick.....	79 80	.....	.....
St. Martin, West Indies.....	47 42	.....	.....
St. Pierre Miquelon.....	68 73	.....	.....
St. Petersburg.....	61 64	.....	.....
St. Thomas, West Indies.....	585 15	.....	203 82
Stockholm .....	91 00	.....	.....
Sydney, New South Wales.....	512 22	52 36	288 20
Tahiti .....	5,214 95	565 33	720 00
Talcahuano .....	3,818 00	.....	1,094 00
Teneriffe .....	45 45	.....	77 85
Trinidad (island).....	3 50	.....	.....
Tumbes .....	1,700 37	80 03	192 00
Turk's Island .....	263 14	.....	283 71
Valencia .....	20 20	.....	13 35
Valparaiso .....	3,965 64	.....	2,890 70
Vera Cruz.....	369 75	.....	.....
Victoria, V. I.....	1,244 00	.....	.....
Zanzibar .....	570 72	89 20	189 42
<b>Total</b> .....	<b>93,877 51</b>	<b>1,520 35</b>	<b>76,170 19</b>

## RECAPITULATION.

Total amount of expenditures and loss in exchange.....	\$95,397 86
Amount of receipts.....	76,170 19
Excess of disbursements over receipts.....	<u>19,227 67</u>

D.—Statement showing the amount refunded citizens, seamen, or their representatives directly from the United States treasury during the fiscal year ending June 30, 1868, the several sums having been previously received at the consulates.

Edward Rock, citizen, estate of.....	\$276 09
Charles J. Lewis..do.....do.....	329 14
John A. Campbell..do.....do.....	238 06
J. D. Athey.....do.....do.....	56 33
A. M. Hart.....do.....do.....	497 32
C. P. Casseles.....do.....do.....	37 64
James H. Wiley.....do.....do.....	417 25
E. J. Moore.....do.....do.....	1,297 03
L. Hoadley, seaman.....do.....do.....	69 20
Robert Easby.....do.....do.....	137 15
P. McGinley.....do.....wages refunded.....	90 00
W. J. Scott.....do.....do.....	80 00
John Brown.....do.....do.....	35 33
Geo. Jackson.....do.....do.....	60 00
Theie, Seilter & Co., consignees.....	25 50
E. Maxfield, owner.....	72 50
<b>Total</b> .....	<u><u>3,718 54</u></u>

E.—Statement showing the amount expended by the United States consulate for expenses incurred on account of criminal seamen for the fiscal year ending June 30, 1868.

Acapulco.....	\$121 50
Funchal.....	126 55
Havana.....	330 74
Havre.....	149 83
Honolulu.....	85 25
Mouravia.....	672 18
Turk's Island.....	15 00
Total.....	<u>1,501 05</u>

F.—Statement of the number of destitute American seamen sent to the United States, and the amount paid for their passage, from the following consulates, during the fiscal year ending June 30, 1868.

Consulates.	No of seamen.	Amount.	Consulates.	No of seamen.	Amount.
Acapulco.....	25	\$250 00	Pernambuco.....	11	\$125 00
Aux Cayes.....	3	90 00	Plaister Cove, N. S ..	3	30 00
Amoy.....	2	20 00	Rio Janeiro.....	55	550 00
Aspinwall.....	38	380 00	Rio Grande do Sul...	3	30 00
Bahia.....	7	70 00	Rotterdam.....	1	10 00
Barbadoes.....	22	220 00	Sagua la Grande.....	1	10 00
Batavia.....	1	10 00	Santiago de Cuba.....	1	10 00
Bahamas.....	43	515 00	Shanghai.....	7	70 00
Beirut.....	2	60 00	St. Cruz.....	3	30 00
Bermuda.....	5	65 00	St. Helena.....	31	360 00
Buenos Ayres.....	1	10 00	St. John, N. B.....	39	310 00
Bombay.....	1	10 00	Santiago, Cape de Verde	11	185 00
Cadix.....	3	30 00	St. Martin.....	15	175 00
Callao.....	3	30 00	St. Thomas, W. I ..	26	260 00
Cape town.....	12	170 00	Sidney, N. S. W.....	4	40 00
Cape Haytien.....	7	70 00	Sisal.....	4	40 00
Cienfuegos.....	1	10 00	Tabiti.....	2	20 00
Cow Bay.....	1	10 00	Talcahuano.....	3	30 00
Curacao.....	8	125 00	Trinidad Island.....	3	30 00
Fayal.....	45	995 00	Valparaiso.....	3	30 00
Gibraltar.....	5	50 00	Vera Cruz.....	48	624 00
Glasgow.....	1	10 00	Victoria, V. I.....	28	280 00
Halifax.....	3	30 00	Zanzibar.....	4	40 00
Havre.....	4	40 00	Amount paid for trans-		
Havana.....	34	340 00	portation of ship-		
Honolulu.....	136	1,675 00	wrecked American		
Hong Kong.....	1	10 00	seamen from How-		
Jacmel.....	1	10 00	land's island, Pa-		
Kanagawa.....	18	180 00	cific ocean, to Hon-		
Kingston, Jamaica.....	5	50 00	olulu.....	20	600 00
La Paz.....	17	170 00	Amount paid for trans-		
Liverpool.....	12	120 00	portation of ship-		
London.....	12	120 00	wrecked American		
Malaga.....	1	10 00	seamen from Baker		
Manila.....	1	10 00	and McKean's is-		
Matanzas.....	8	80 00	land, Pacific ocean,		
Mazatlan.....	10	100 00	to Honolulu.....	52	1,560 00
Mayaguez.....	1	10 00	Picked up at sea and		
Messina.....	2	20 00	carried to Baltimore.	7	90 00
Minatitlan.....	7	70 00	From Chiltepec bar		
Montreal.....	3	34 50	(Mexico) to Boston..	8	130 00
Neuvitas.....	2	20 00			
Panama.....	9	90 00	Total.....	924	12,138 50
Para.....	8	80 00			

G.—Department accounts, &c., received and allowed during the fiscal year ending June 30, 1868.

Description.	Accounts.	Amounts.
<b>STATE DEPARTMENT.</b>		
Proof-reading, packing, &c.....	4	\$4,481 98
Miscellaneous items.....	4	2,902 83
Office rent of consuls.....	4	18,675 38
Extra clerk hire.....	4	23,731 04
Contingent expenses, foreign intercourse.....	4	56,016 85
Rescue of American citizens from shipwreck.....	3	4,950 00
Copper-plate printing, books, maps, &c.....	4	3,783 26
Contingent expenses of all the missions abroad.....	4	20,773 78
Stationery, blank books, &c.....	3	8,453 37
Blank books, &c., for consuls.....	4	45,803 33
To encourage immigration.....	4	15,064 08
Expenses Universal Exposition at Paris.....	4	13,723 98
Expenses under the neutrality act.....	4	17,631 54
Bringing home from foreign countries persons charged with crime.....	2	30,614 52
Publishing laws in pamphlet form.....	4	65,057 95
Total.....	56	331,663 89
Archibald Campbell, commissioner northwest boundary survey, for running northwest boundary line.....	4	\$15,773 21
N. M. Beckwith, United States commissioner general to the Universal Exhibition of 1867, expenses during the fiscal year ending June 30, 1868.....	4	\$159,929 73
<b>INTERIOR DEPARTMENT.</b>		
Expenses of taking the eighth census.....	4	\$22,736 83
Suppression of the slave trade.....	1	520 12
Packing and distributing documents.....	4	7,252 40
Preservation of collections of exploring expeditions.....	2	3,116 31
Census of Arizona Territory.....	1	287 00
United States Statutes at Large.....	1	945 00
Total.....	13	34,857 66
<b>PATENT OFFICE.</b>		
Contingent expenses.....	5	\$358,527 06
Illustrations for reports.....	5	22,922 60
Fitting up cases of copyrights.....	4	1,605 90
Repairing saloon in north wing.....	5	19,311 41
Total.....	19	402,366 97
<b>POST OFFICE.</b>		
Blank books, &c.....	3	\$80,821 17
Extension.....	1	39,999 96
Repairing and republishing post route maps.....	1	9,969 19
Total.....	5	130,790 32

H.—Statement showing the expense of assessing the internal revenue taxes in the several collection districts, including the salaries, commissions, and extra allowances of the assessors, their contingent expenses, and the compensation of assistant assessors, from July 1, 1867, to June 30, 1868.

District.	Gross compensa- tion.	Tax.	Net com- pensa- tion.	Clerk hire.	Stationery.	Printing and ad- vertising.	Postage and ex- press.	Rent of assessor.	Compensation of assistant assessors.	Tax.	Net compensation of assistant as- sessor.	Rent of assistant assessor.	Total.
<b>MAINE.</b>													
1st district.....	\$3,971.69	\$136.07	\$3,835.62	\$1,625.00	\$46.92	\$25.75	\$50.43	\$300.00	\$11,648.66	\$222.87	\$11,426.09	.....	17,310.01
2d district.....	3,946.66	96.53	3,850.13	666.56	184.53	21.00	119.15	100.00	11,910.63	923.23	11,687.40	.....	15,948.77
3d district.....	1,947.99	39.26	1,908.73	650.00	115.96	.....	74.79	110.00	8,390.08	155.69	8,234.40	.....	10,393.18
4th district.....	1,548.80	29.43	1,519.37	799.99	162.27	13.75	87.55	100.00	9,380.19	170.81	9,089.38	.....	11,812.12
5th district.....	2,171.13	40.02	2,131.11	708.39	134.02	6.00	21.09	75.00	11,667.89	236.74	11,431.15	.....	14,506.76
Total.....	12,245.57	341.29	11,904.28	4,449.94	643.63	66.50	353.01	685.00	52,877.45	1,009.03	51,868.42	.....	63,970.84
<b>NEW HAMPSHIRE.</b>													
1st district.....	3,327.50	122.06	3,205.44	750.00	222.98	92.50	24.84	93.75	9,519.15	177.72	9,341.43	.....	13,663.94
2d district.....	2,835.79	141.76	2,694.03	867.32	174.71	16.00	115.44	200.00	8,609.71	163.64	8,447.07	.....	13,521.24
3d district.....	2,401.12	57.54	2,343.58	938.46	105.32	65.58	127.42	75.00	12,646.02	226.30	12,409.72	.....	16,030.08
Total.....	9,564.41	321.36	9,243.05	2,555.78	503.01	64.08	277.70	368.75	30,767.88	576.66	30,191.22	.....	43,215.96
<b>VERMONT.</b>													
1st district.....	2,533.53	64.16	2,469.37	369.50	31.32	14.75	35.36	61.25	10,766.54	908.62	10,557.92	.....	13,580.37
2d district.....	2,689.74	72.47	2,617.27	138.00	33.60	19.25	141.61	75.00	9,136.40	173.32	8,963.08	.....	11,980.81
3d district.....	2,026.09	34.52	1,991.57	668.65	210.56	34.11	73.99	200.00	14,211.28	263.30	13,947.98	.....	17,124.86
Total.....	7,259.36	171.15	7,088.21	1,174.15	275.48	61.11	250.98	336.25	34,104.22	640.24	33,463.98	.....	42,686.04
<b>MASSACHUSETTS.</b>													
1st district.....	3,865.33	125.84	3,739.49	1,741.61	101.74	5.00	153.78	167.50	94,454.34	477.95	93,977.06	.....	99,886.18
2d district.....	3,829.40	141.96	3,687.44	1,800.00	283.87	8.00	56.08	300.00	18,802.25	353.05	18,449.20	.....	24,439.59
3d district.....	4,375.00	156.25	4,218.75	3,675.00	685.08	15.00	230.17	1,050.00	57,013.47	730.81	56,282.66	.....	46,946.66
4th district.....	4,244.16	160.12	4,084.04	2,018.15	266.45	98.75	146.43	985.00	91,940.06	436.23	91,503.83	.....	99,831.65
5th district.....	3,992.51	149.61	3,709.90	2,277.02	323.06	51.00	121.00	180.00	14,307.82	274.25	14,033.57	.....	26,035.18
6th district.....	4,375.00	156.25	4,218.75	2,854.99	327.44	13.00	203.54	300.00	21,185.55	440.79	20,744.76	.....	26,842.50
7th district.....	4,375.00	156.25	4,218.75	2,854.99	327.44	13.00	203.54	300.00	21,185.55	440.79	20,744.76	.....	26,842.50
8th district.....	3,999.99	150.00	3,849.99	1,590.67	300.98	34.75	114.44	400.00	15,379.60	344.03	15,035.57	.....	20,279.01
Total.....	32,865.33	1,255.84	31,609.49	15,960.67	1,590.67	114.44	1,255.84	1,590.67	15,379.60	1,255.84	14,123.76	.....	24,635.70

9th district.....	3,854 03	141 91	3,646 62	250 89	46 93	100 00	200 00	19,196 93	249 67	19,696 54	.....	28,453 01
10th district.....	4,300 18	134 79	4,153 39	416 57	97 02	198 90	175 00	30,920 93	571 46	30,948 57	.....	37,704 01
Total.....	41,331 10	1,483 96	36,847 19	3,063 44	320 32	1,391 79	3,468 50	325,977 11	4,508 33	321,468 68	8 33	393,354 08
RHODE ISLAND.												
1st district.....	4,000 00	150 00	3,850 00	78 91	.....	8 00	.....	98,880 14	438 28	99,452 82	.....	28,889 09
3d district.....	3,473 19	123 63	3,349 54	93 07	18 37	97 23	900 00	7,780 80	143 81	7,636 99	.....	12,035 19
Total.....	7,473 19	273 63	7,199 54	101 98	18 37	35 23	900 00	30,669 94	582 13	30,089 81	.....	40,944 88
CONNECTICUT.												
1st district.....	4,249 89	154 19	4,095 50	133 16	35 28	106 64	980 00	21,508 79	407 09	21,101 10	.....	27,064 70
2d district.....	3,839 39	147 63	3,691 76	126 89	9 90	214 42	100 00	14,929 99	880 10	14,649 89	.....	20,444 06
3d district.....	3,684 04	141 69	3,542 35	129 73	12 75	115 57	950 00	13,101 38	884 99	14,186 39	.....	20,589 14
4th district.....	3,683 07	134 64	3,548 43	128 60	19 00	64 77	75 00	13,505 09	323 42	13,253 27	.....	18,003 35
Total.....	15,579 39	578 15	15,401 24	790 58	77 47	501 40	705 00	65,045 75	1,925 50	63,890 55	22 50	86,081 15
NEW YORK.												
1st district.....	3,999 96	150 00	3,849 96	528 38	19 25	45 61	731 81	24,680 02	453 49	24,296 53	.....	28,545 28
2d district.....	4,344 50	170 83	4,173 67	670 66	69 45	79 00	800 00	35,547 35	474 50	35,072 85	.....	35,107 50
3d district.....	3,969 99	150 00	3,819 99	560 90	31 20	13 00	1,250 00	36,831 39	701 06	36,230 33	.....	46,397 00
4th district.....	3,742 53	137 73	3,604 80	556 35	47 00	.....	650 00	42,219 94	794 16	41,425 78	16 00	52,105 21
5th district.....	3,647 72	142 38	3,505 34	533 59	39 00	10 00	2,500 00	31,943 99	388 45	30,555 54	.....	38,723 74
6th district.....	3,698 95	144 94	3,554 01	513 51	26 00	.....	2,500 00	24,519 12	402 83	24,016 19	.....	33,864 52
7th district.....	4,482 44	158 40	4,324 04	496 76	75 25	19 00	1,033 33	24,810 25	449 21	23,861 04	.....	33,864 52
8th district.....	3,694 07	144 69	3,549 38	553 43	16 20	42 00	840 00	34,042 66	737 61	33,305 05	.....	44,394 06
9th district.....	3,720 36	136 31	3,584 05	561 47	10 25	39 79	400 00	40,379 69	418 31	39,961 38	.....	46,325 41
10th district.....	3,608 68	150 23	3,458 45	501 10	13 10	.....	60 00	24,336 24	253 32	24,082 92	.....	31,706 91
11th district.....	3,216 26	110 79	3,105 47	489 97	18 40	21 63	110 00	13,359 24	323 32	13,035 92	.....	17,006 81
12th district.....	3,184 33	122 49	3,061 84	482 94	8 40	36 82	175 00	18,072 00	354 68	17,717 32	.....	22,023 23
13th district.....	4,000 00	150 00	3,850 00	451 07	16 20	26 84	500 00	30,845 67	439 08	30,406 59	.....	36,312 22
14th district.....	3,538 91	127 93	3,410 98	451 96	33 00	250 84	500 00	17,654 69	435 68	17,219 01	7 50	20,104 20
15th district.....	3,570 67	127 93	3,442 74	451 96	33 00	163 23	500 00	17,075 37	319 58	16,755 79	.....	20,181 92
16th district.....	1,621 10	42 67	1,578 43	306 77	6 50	131 62	91 00	7,040 31	131 64	6,908 67	.....	10,329 63
17th district.....	3,339 19	110 79	3,228 40	489 97	18 40	21 63	50 00	8,045 51	131 64	7,913 87	.....	10,329 63
18th district.....	2,106 67	70 47	2,036 20	389 80	45 35	29 69	200 00	8,045 51	272 69	7,772 82	.....	10,329 63
19th district.....	2,517 46	75 67	2,441 79	521 72	40 00	45 57	100 00	12,117 01	272 69	11,844 32	10 00	15,146 50
20th district.....	3,370 17	120 72	3,249 45	513 66	7 40	324 08	300 00	9,036 50	373 34	8,663 16	.....	12,098 26
21st district.....	2,227 12	61 37	2,165 75	313 66	31 63	297 93	300 00	20,720 50	383 15	20,337 35	.....	26,555 04
22d district.....	2,231 72	134 42	2,097 30	313 66	10 30	297 93	300 00	17,400 49	373 34	17,027 15	.....	22,091 22
23d district.....	2,688 78	40 76	2,648 02	313 66	31 63	297 93	300 00	17,400 49	373 34	17,027 15	.....	22,091 22
24th district.....	2,231 72	134 42	2,097 30	313 66	10 30	297 93	300 00	17,400 49	373 34	17,027 15	.....	22,091 22
25th district.....	2,688 78	40 76	2,648 02	313 66	31 63	297 93	300 00	17,400 49	373 34	17,027 15	.....	22,091 22
26th district.....	2,231 72	134 42	2,097 30	313 66	10 30	297 93	300 00	17,400 49	373 34	17,027 15	.....	22,091 22
27th district.....	2,688 78	40 76	2,648 02	313 66	31 63	297 93	300 00	17,400 49	373 34	17,027 15	.....	22,091 22
28th district.....	2,231 72	134 42	2,097 30	313 66	10 30	297 93	300 00	17,400 49	373 34	17,027 15	.....	22,091 22
29th district.....	2,688 78	40 76	2,648 02	313 66	31 63	297 93	300 00	17,400 49	373 34	17,027 15	.....	22,091 22
30th district.....	2,231 72	134 42	2,097 30	313 66	10 30	297 93	300 00	17,400 49	373 34	17,027 15	.....	22,091 22
Total.....	3,716 90	105 93	3,610 97	77 92	7 30	74 63	150 00	28,352 46	538 68	27,813 78	.....	32,994 64



30th district.....	3,184 15	108 70	3,084 45	1,400 00	1845 30	29 00	181 54	187 50	18,328 08	359 59	17,988 48	.....	.....	53,104 15
31st district.....	3,528 00	100 00	3,428 00	909 85	309 50	15 50	98 34	163 00	90,710 10	360 67	90,350 43	.....	.....	94,114 72
32d district.....	4,000 00	149 90	3,850 01	3,399 02	490 50	9 53	99 50	693 00	18,489 30	356 47	18,132 83	93 33	.....	96,463 83
33d district.....	3,385 40	119 76	3,265 64	1,500 00	900 12	18 80	94 82	300 00	14,334 41	974 39	14,362 08	.....	.....	19,381 10
34th district.....	1,547 91	39 88	1,508 03	680 00	193 08	14 07	137 64	133 00	18,088 04	330 86	17,757 18	14 59	.....	90,367 39
Total.....	71,449 04	9,407 10	69,041 94	47,366 91	6,321 86	758 94	1,660 89	7,587 78	510,129 79	9,634 35	500,495 54	1,037 77	.....	634,109 63
DELAWARE.....	3,309 74	119 96	3,279 78	1,800 00	191 28	14 90	66 04	75 00	22,846 48	439 36	22,407 12	.....	.....	97,834 12
MARYLAND.														
1st district.....	1,673 53	33 67	1,639 86	600 00	188 00	40 53	61 31	103 00	15,938 56	978 77	14,979 79	.....	.....	17,549 19
2d district.....	4,136 77	146 50	3,990 27	1,403 67	75 44	.....	5 90	500 00	12,141 41	298 15	11,843 26	.....	.....	17,988 54
3d district.....	4,618 94	161 84	4,457 10	4,399 88	965 07	32 35	24 48	.....	44,631 47	853 28	43,778 19	.....	.....	52,966 97
4th district.....	3,690 02	198 10	3,571 92	778 45	51 50	.....	11 85	90 00	16,324 56	30 64	15,977 92	.....	.....	20,551 16
5th district.....	3,906 77	53 52	3,853 25	566 62	97 28	98 50	11 89	37 50	25,637 56	468 04	25,169 52	.....	.....	29,044 56
Total.....	17,324 03	561 63	16,762 40	7,748 62	682 31	152 42	116 43	729 50	113,943 56	2,134 88	111,808 68	.....	.....	138,000 42
DIST. COLUMBIA.....	3,668 42	120 91	3,547 51	2,356 99	140 12	30 00	.....	420 00	18,593 06	355 96	18,237 10	.....	.....	24,731 72
OHIO.														
1st district.....	1,656 10	56 92	1,601 18	3,499 99	370 23	47 00	13 25	1,300 00	27,186 26	513 02	26,673 24	.....	.....	33,406 89
2d district.....	4,324 35	153 89	4,170 46	2,075 00	108 32	27 00	20 00	771 67	25,450 13	482 41	24,967 72	.....	.....	32,140 17
3d district.....	3,596 00	126 30	3,469 70	1,800 00	312 33	23 85	112 62	416 67	25,323 27	470 26	24,853 01	.....	.....	30,918 18
4d district.....	1,584 09	56 95	1,527 14	1,216 66	350 24	90 50	38 08	135 00	9,186 58	172 37	9,014 21	.....	.....	12,401 83
5th district.....	1,529 10	56 45	1,472 65	350 00	171 31	45 00	24 60	60 00	7,186 53	134 66	7,052 27	.....	.....	9,205 83
6th district.....	2,053 41	56 73	1,996 68	906 51	529 09	17 00	87 79	106 25	12,108 58	225 11	11,883 47	.....	.....	15,519 73
7th district.....	3,234 76	111 73	3,123 03	1,479 00	271 27	58 37	156 23	112 50	16,963 81	320 13	16,643 69	.....	.....	21,866 08
8th district.....	2,062 68	39 78	2,022 90	712 50	291 97	16 50	21 73	100 00	11,188 44	208 88	10,979 56	.....	.....	14,107 16
9th district.....	2,991 84	83 22	2,908 62	1,084 50	269 88	56 80	55 75	100 00	19,381 87	362 88	19,018 99	.....	.....	23,484 54
10th district.....	3,673 65	133 68	3,539 97	70 00	63 68	33 30	41 38	.....	7,798 47	145 04	7,653 43	.....	.....	11,401 76
11th district.....	3,002 19	85 93	2,916 26	.....	83 51	30 75	20 00	131 25	10,998 67	199 89	10,798 78	.....	.....	13,267 55
12th district.....	3,140 18	106 98	3,033 20	1,000 00	74 47	29 00	62 37	150 00	12,931 34	238 99	12,692 35	.....	.....	17,040 39
13th district.....	3,426 60	113 81	3,312 79	800 00	156 65	13 75	116 16	180 00	10,474 90	195 22	10,279 68	.....	.....	14,820 70
14th district.....	2,334 72	48 20	2,286 52	583 81	29 84	90 75	28 60	100 00	14,916 78	286 31	14,630 47	.....	.....	17,703 03
15th district.....	2,667 21	63 26	2,603 95	600 00	136 32	34 50	121 91	100 00	6,667 92	134 73	6,533 19	.....	.....	10,137 37
16th district.....	1,646 83	39 56	1,607 27	501 96	123 47	38 35	28 86	47 50	7,825 10	140 44	7,684 16	.....	.....	9,762 62
17th district.....	3,284 00	92 55	3,191 45	1,800 00	99 17	24 50	89 46	150 00	14,766 70	281 70	14,485 00	.....	.....	19,829 53
18th district.....	3,876 35	147 94	3,728 41	2,000 00	325 42	14 25	46 00	500 00	21,368 44	395 42	20,973 02	.....	.....	27,567 10
19th district.....	1,902 25	49 22	1,853 03	526 00	126 51	12 50	38 26	107 50	9,508 97	179 61	9,329 16	.....	.....	11,992 96
Total.....	52,038 31	1,608 18	50,430 13	21,005 93	3,909 72	565 57	1,125 05	4,408 34	270,197 16	5,041 77	265,155 39	63 34	.....	346,623 47



Statement showing the expense of assessing the internal revenue taxes, &amp;c.—Continued.

District.	Gross compensa- tion.	Tax.	Net compensa- tion.	Clerk hire.	Stationery.	Printing and ad- vertising.	Postage and ex- press.	Rent of assessor.	Compensation of assistant assess- ors.	Tax.	Net compensation of assistant as- sessor.	Rent of assistant assessor.	Total.
<b>INDIANA.</b>													
1st district.....	\$3,015 91	\$100 79	\$3,915 12	\$964 83	\$245 58	\$17 50	\$1 10	\$105 00	\$11,659 10	\$217 46	\$11,441 62	\$4 00	\$15,690 55
2d district.....	1,688 72	34 40	1,653 92	999 96	117 08	86 50	48 96	480 00	7,291 65	136 29	7,155 36	.....	8,691 88
3d district.....	2,329 07	64 13	2,264 94	810 00	134 63	34 00	30 29	200 00	9,313 73	173 12	9,140 61	.....	11,983 45
4th district.....	2,195 66	45 60	2,150 06	1,000 03	62 64	27 00	32 82	96 00	9,899 95	169 10	9,730 85	10 00	13,150 50
5th district.....	3,092 44	100 11	2,992 33	1,083 03	282 42	15 00	73 53	96 00	12,223 13	231 48	12,000 65	15 00	15,476 82
6th district.....	2,052 56	52 75	1,999 81	623 08	56 45	11 10	41 94	.....	11,378 25	215 62	11,162 63	.....	15,487 32
7th district.....	1,751 33	41 68	1,709 65	825 00	42 27	4 00	10 10	93 75	7,121 42	134 06	6,987 34	.....	9,884 28
8th district.....	2,040 05	52 00	1,988 05	273 00	95 19	54 75	68 94	150 00	9,266 75	172 85	9,093 90	41 66	11,866 48
9th district.....	1,770 52	38 50	1,732 02	564 00	88 88	16 50	46 70	100 00	10,199 78	191 62	10,008 16	13 00	12,551 01
10th district.....	2,004 17	33 41	1,970 76	798 00	101 63	.....	7 15	225 00	16,884 56	311 96	16,572 56	139 00	19,814 12
Total.....	21,850 03	563 37	21,286 66	8,896 95	1,368 22	369 00	361 55	1,595 75	111,327 53	2,069 01	109,258 52	222 66	143,339 41
<b>ILLINOIS.</b>													
1st district.....	4,374 91	156 25	4,218 66	4,871 77	310 88	61 60	116 04	1,000 00	40,381 43	785 93	39,595 50	.....	50,174 45
2d district.....	2,461 09	57 25	2,423 84	1,200 03	415 30	24 30	100 19	1,127 50	16,554 14	312 53	16,241 61	.....	20,532 74
3d district.....	3,266 59	81 49	3,185 10	1,854 37	71 61	33 40	85 64	180 00	30,241 30	630 97	29,610 33	.....	34,749 35
4th district.....	4,236 64	109 32	4,127 32	1,500 00	267 81	35 00	208 07	300 00	19,665 17	368 63	19,296 54	.....	25,074 74
5th district.....	4,251 14	142 53	4,108 61	1,854 00	472 17	35 63	176 78	300 00	25,647 21	481 57	25,165 64	45 67	32,156 52
6th district.....	2,166 85	45 96	2,120 89	788 00	123 90	13 10	40 67	250 00	19,986 88	373 37	19,613 51	.....	25,011 57
7th district.....	2,622 24	68 60	2,553 64	1,125 00	779 95	59 50	49 62	181 25	21,679 05	403 60	21,275 45	95 32	25,533 23
8th district.....	3,797 28	127 43	3,669 85	1,282 50	96 96	7 00	60 19	350 00	30,349 13	383 63	19,965 50	.....	36,482 32
9th district.....	1,613 44	31 97	1,581 47	641 00	225 57	46 70	74 30	100 00	10,711 26	202 13	10,509 13	.....	13,637 25
10th district.....	2,170 62	56 04	2,114 58	800 03	63 28	13 00	31 49	150 00	16,030 27	298 36	15,731 91	.....	18,984 06
11th district.....	1,613 30	30 65	1,582 65	540 00	144 02	36 67	78 46	77 38	13,956 23	257 52	13,739 01	.....	16,306 84
12th district.....	3,453 87	106 74	3,347 13	746 33	144 02	5 00	3 00	168 00	17,740 48	332 07	17,408 41	.....	21,937 04
13th district.....	1,628 82	31 02	1,597 80	246 00	95 89	.....	.....	60 00	8,371 61	155 53	8,216 08	.....	10,224 07
Total.....	36,896 86	1,047 55	35,849 31	16,227 90	3,139 69	340 92	1,212 09	3,244 13	281,706 16	4,965 34	256,730 82	70 59	318,606 18
<b>MICHIGAN.</b>													
1st district.....	5,041 61	186 28	4,855 33	2,115 00	215 62	112 55	51 52	408 23	52,756 07	453 61	52,302 46	10 00	31,087 97
2d district.....	2,090 12	63 71	2,026 41	1,035 54	106 51	14 45	16 56	150 00	22,420 85	427 25	22,000 60	20 50	26,981 71
3d district.....	2,274 04	.....	2,210 32	.....	.....	.....	81 58	.....	11,348 40	.....	11,266 82	8 33	14,563 76

5th district	5,450 53	141 91	3,400 62	229 68	46 35	100 30	900 00	10,160 00	309 67	10,060 57	95,454 03
6th district	4,386 19	129 79	4,151 39	419 95	39 62	175 00	1,588 50	10,580 00	471 46	10,008 54	57,704 01
7th district	4,423 08	143 08	3,847 19	3,063 44	323 32	1,391 70	3,488 50	923,197 11	4,548 23	321,488 88	300,354 08
Total	41,331 10	1,493 08	38,847 19	3,063 44	923 32	1,391 70	3,488 50	923,197 11	4,548 23	321,488 88	300,354 08
RHODE ISLAND.											
1st district	4,000 00	150 00	3,850 00	78 91	.....	8 00	.....	92,869 14	436 39	92,432 63	98,869 60
2d district	3,473 19	182 63	3,349 54	79 89	16 37	87 53	900 00	7,780 80	143 81	7,636 99	12,055 19
Total	7,473 19	332 63	7,199 54	158 80	16 37	87 53	900 00	30,669 94	580 13	30,069 61	40,944 88
CONNECTICUT.											
1st district	4,249 69	154 19	4,095 50	133 16	35 89	106 64	980 00	91,508 79	407 69	91,101 10	97,094 70
2d district	3,964 56	147 63	3,814 96	146 89	9 90	214 49	100 00	14,959 99	980 10	14,649 89	90,444 06
3d district	4,080 54	141 69	3,934 85	159 73	12 75	115 57	950 00	15,101 98	984 99	14,816 99	90,569 14
4th district	3,693 07	134 64	3,558 43	32 80	19 00	64 77	75 00	13,505 69	958 42	13,253 37	18,003 95
Total	15,979 30	578 15	15,401 24	790 53	77 47	501 40	705 00	65,045 75	1,925 30	63,820 35	86,081 15
NEW YORK.											
1st district	3,999 98	150 00	3,849 98	592 38	19 25	45 61	731 81	24,680 02	453 49	24,226 53	28,545 58
2d district	4,344 50	170 83	4,173 67	626 66	69 48	79 00	800 00	25,547 35	474 50	25,072 85	35,107 50
3d district	3,969 99	150 00	3,819 99	590 90	31 80	13 00	1,268 34	36,831 39	701 06	36,130 33	48,967 00
4th district	3,742 52	137 73	3,604 82	556 35	47 00	.....	689 00	21,243 99	386 45	20,857 54	32,045 54
5th district	3,417 52	142 38	3,275 04	432 89	39 00	10 00	525 00	14,519 12	462 83	14,056 29	27,703 14
6th district	4,896 95	154 94	4,741 04	213 51	52 00	.....	2,000 00	24,010 25	449 80	23,560 45	33,864 56
7th district	3,682 44	138 69	3,543 75	516 16	19 25	19 00	3,333 33	14,612 68	1,066 80	13,545 88	18,003 95
8th district	3,698 07	136 97	3,561 10	436 43	10 35	43 00	460 00	94,359 62	742 91	93,616 71	104,325 91
9th district	3,808 69	136 93	3,671 76	591 47	12 10	38 99	460 00	13,356 84	935 32	12,421 52	17,098 91
10th district	3,216 92	110 79	3,105 47	198 94	8 40	91 65	110 00	18,098 00	324 03	17,773 97	28,319 26
11th district	3,164 83	79 49	3,085 34	67 07	16 50	38 62	75 00	98,945 87	438 68	98,507 19	108,319 43
12th district	4,000 00	150 00	3,850 00	451 96	35 00	950 84	500 00	92,434 89	435 98	91,998 91	100,694 90
13th district	3,538 91	127 93	3,410 98	163 07	84 65	163 23	500 00	17,075 37	319 58	16,755 79	23,181 92
14th district	2,970 67	76 08	2,894 69	306 77	6 50	7 91	7	7,040 51	131 06	6,940 42	10,239 87
15th district	1,691 10	42 87	1,578 23	90 00	101 40	28 69	50 83	6,645 16	159 94	6,485 22	10,329 32
16th district	4,000 00	150 00	3,850 00	451 96	35 00	950 84	500 00	17,075 37	319 58	16,755 79	23,181 92
17th district	2,970 67	76 08	2,894 69	306 77	6 50	7 91	7	7,040 51	131 06	6,940 42	10,239 87
18th district	4,000 00	150 00	3,850 00	451 96	35 00	950 84	500 00	17,075 37	319 58	16,755 79	23,181 92
19th district	2,970 67	76 08	2,894 69	306 77	6 50	7 91	7	7,040 51	131 06	6,940 42	10,239 87
20th district	2,970 67	76 08	2,894 69	306 77	6 50	7 91	7	7,040 51	131 06	6,940 42	10,239 87
21st district	3,570 17	120 15	3,450 05	237 73	40 00	6 57	130 00	9,625 11	9,425 87	9,200 32	15,140 50
22nd district	3,570 17	120 15	3,450 05	237 73	40 00	6 57	130 00	9,625 11	9,425 87	9,200 32	15,140 50
23rd district	3,570 17	120 15	3,450 05	237 73	40 00	6 57	130 00	9,625 11	9,425 87	9,200 32	15,140 50
24th district	3,570 17	120 15	3,450 05	237 73	40 00	6 57	130 00	9,625 11	9,425 87	9,200 32	15,140 50
25th district	3,570 17	120 15	3,450 05	237 73	40 00	6 57	130 00	9,625 11	9,425 87	9,200 32	15,140 50
26th district	3,570 17	120 15	3,450 05	237 73	40 00	6 57	130 00	9,625 11	9,425 87	9,200 32	15,140 50
27th district	3,570 17	120 15	3,450 05	237 73	40 00	6 57	130 00	9,625 11	9,425 87	9,200 32	15,140 50
28th district	3,570 17	120 15	3,450 05	237 73	40 00	6 57	130 00	9,625 11	9,425 87	9,200 32	15,140 50
29th district	3,570 17	120 15	3,450 05	237 73	40 00	6 57	130 00	9,625 11	9,425 87	9,200 32	15,140 50
30th district	3,570 17	120 15	3,450 05	237 73	40 00	6 57	130 00	9,625 11	9,425 87	9,200 32	15,140 50
31st district	3,570 17	120 15	3,450 05	237 73	40 00	6 57	130 00	9,625 11	9,425 87	9,200 32	15,140 50
32nd district	3,570 17	120 15	3,450 05	237 73	40 00	6 57	130 00	9,625 11	9,425 87	9,200 32	15,140 50
33rd district	3,570 17	120 15	3,450 05	237 73	40 00	6 57	130 00	9,625 11	9,425 87	9,200 32	15,140 50
34th district	3,570 17	120 15	3,450 05	237 73	40 00	6 57	130 00	9,625 11	9,425 87	9,200 32	15,140 50
35th district	3,570 17	120 15	3,450 05	237 73	40 00	6 57	130 00	9,625 11	9,425 87	9,200 32	15,140 50
36th district	3,570 17	120 15	3,450 05	237 73	40 00	6 57	130 00	9,625 11	9,425 87	9,200 32	15,140 50
37th district	3,570 17	120 15	3,450 05	237 73	40 00	6 57	130 00	9,625 11	9,425 87	9,200 32	15,140 50
38th district	3,570 17	120 15	3,450 05	237 73	40 00	6 57	130 00	9,625 11	9,425 87	9,200 32	15,140 50
39th district	3,570 17	120 15	3,450 05	237 73	40 00	6 57	130 00	9,625 11	9,425 87	9,200 32	15,140 50
40th district	3,570 17	120 15	3,450 05	237 73	40 00	6 57	130 00	9,625 11	9,425 87	9,200 32	15,140 50
41st district	3,570 17	120 15	3,450 05	237 73	40 00	6 57	130 00	9,625 11	9,425 87	9,200 32	15,140 50
42nd district	3,570 17	120 15	3,450 05	237 73	40 00	6 57	130 00	9,625 11	9,425 87	9,200 32	15,140 50
43rd district	3,570 17	120 15	3,450 05	237 73	40 00	6 57	130 00	9,625 11	9,425 87	9,200 32	15,140 50
44th district	3,570 17	120 15	3,450 05	237 73	40 00	6 57	130 00	9,625 11	9,425 87	9,200 32	15,140 50
45th district	3,570 17	120 15	3,450 05	237 73	40 00	6 57	130 00	9,625 11	9,425 87	9,200 32	15,140 50
46th district	3,570 17	120 15	3,450 05	237 73	40 00	6 57	130 00	9,625 11	9,425 87	9,200 32	15,140 50
47th district	3,570 17	120 15	3,450 05	237 73	40 00	6 57	130 00	9,625 11	9,425 87	9,200 32	15,140 50
48th district	3,570 17	120 15	3,450 05	237 73	40 00	6 57	130 00	9,625 11	9,425 87	9,200 32	15,140 50
49th district	3,570 17	120 15	3,450 05	237 73	40 00	6 57	130 00	9,625 11	9,425 87	9,200 32	15,140 50
50th district	3,570 17	120 15	3,450 05	237 73	40 00	6 57	130 00	9,625 11	9,425 87	9,200 32	15,140 50
51st district	3,570 17	120 15	3,450 05	237 73	40 00	6 57	130 00	9,625 11	9,425 87	9,200 32	15,140 50
52nd district	3,570 17	120 15	3,450 05	237 73	40 00	6 57	130 00	9,625 11	9,425 87	9,200 32	15,140 50
53rd district	3,570 17	120 15	3,450 05	237 73	40 00	6 57	130 00	9,625 11	9,425 87	9,200 32	15,140 50
54th district	3,570 17	120 15	3,450 05	237 73	40 00	6 57	130 00	9,625 11	9,425 87	9,200 32	15,140 50
55th district	3,570 17	120 15	3,450 05	237 73	40 00	6 57	130 00	9,625 11	9,425 87	9,200 32	15,140 50
56th district	3,570 17	120 15	3,450 05	237 73	40 00	6 57	130 00	9,625 11	9,425 87	9,200 32	15,140 50
57th district	3,570 17	120 15	3,450 05	237 73	40 00	6 57	130 00	9,625 11	9,425 87	9,200 32	15,140 50
58th district	3,570 17	120 15	3,450 05	237 73	40 00	6 57	130 00	9,625 11	9,425 87	9,200 32	15,140 50
59th district	3,570 17	120 15	3,450 05	237 73	40 00	6 57	130 00	9,625 11	9,425 87	9,200 32	15,140 50
60th district	3,570 17	120 15	3,450 05	237 73	40 00	6 57	130 00	9,625 11	9,425 87	9,200 32	15,140 50
61st district	3,570 17	120 15	3,450 05	237 73	40 00	6 57	130 00	9,625 11	9,425 87	9,200 32	15,140 50
62nd district	3,570 17	120 15	3,450 05	237 73	40 00	6 57	130 00	9,625 11	9,425 87	9,200 32	15,140 50
63rd district	3,570 17	120 15	3,450 05	237 73	40 00	6 57	130 00	9,625 11	9,425 87	9,200 32	15,140 50
64th district	3,570 17	120 15	3,450 05	237 73	40 00	6 57	130 00	9,625 11	9,425 87	9,200 32	15,140 50
65th district	3,570 17	120 15	3,450 05	237 73	40 00	6 57	130 00	9,625 11	9,425 87	9,200 32	15,140 50
66th district	3,570 17	120 15	3,450 05	237 73	40 00	6 57	130 00	9,625 11	9,425 87	9,200 32	15,140 50
67th district	3,570 17	120 15	3,450 05	237 73	40 00	6 57	130 00	9,625 11	9,425 87	9,200 32	15,140 50
68th district	3,570 17	120 15	3,450 05	237 73	40 00	6 57	130 00	9,625 11	9,425 87	9,200 32	15,140 50
69th district	3,570 17	120 15	3,450 05	237 73	40 00	6 57	130 00	9,625 11	9,425 87	9,200 32	15,140 50
70th district	3,570 17	120 15	3,450 05	237 73	40 00	6 57	130 00	9,625 11	9,425 87	9,200 32	15,140 50
71st district	3,570 17	120 15	3,450 05	237 73	40 00	6 57	130 00	9,625 11	9,425 87	9,200 32	15,140 50
72nd district	3,570 17	120 15	3,450 05	237 73	40 00	6 57	130 00	9,625 11	9,425 87	9,200 32	15,140 50
73rd district	3,570 17	120 15	3,450 05	237 73	40 00	6 57	130 00	9,625 11	9,425 87	9,200 32	15,140 50
74th district	3,570 17	120 15	3,450 05	237 73	40 00	6 57	130 00	9,625 11	9,42		

Statement showing the expenses of ass using the internal revenue laws, &amp;c — Continued.

District.	Gross compensa- tion.	Tax.	Net compensa- tion.	Clerk hire.	Stationery.	Printing and ad- vertising.	Postage and ex- press.	Rent of assessor.	Compensation of assistant assess- ors.	Tax.	Net compensation of assistant as- sessor.	Rent of assistant assessor.	Total.
NEBRASKA.....	\$1,784 30	\$24 69	\$1,749 61	\$1,185 00	\$238 44	\$71 55	\$57 31	\$250 00	\$9,544 57	\$180 96	\$9,363 61	\$79 83	\$12,935 35
NEVADA.....	4,779 36	176 87	4,602 49	1,242 40	104 69	150 00	27 66	480 00	16,698 05	508 67	16,189 38	.....	22,796 62
NEW MEXICO.....	3,152 63	94 58	3,058 05	1,260 70	617 42	30 00	61 84	300 00	22,192 35	675 11	21,517 24	87 50	26,592 75
UTAH.....	3,738 21	117 27	3,620 94	1,337 64	156 10	20 00	41 99	600 00	14,961 49	503 37	14,478 12	.....	20,274 79
COLORADO.....	3,124 99	93 75	3,031 24	1,541 65	95 01	54 00	48 00	365 00	10,276 68	310 67	9,966 01	.....	15,100 91
WASHINGTON.....	3,250 00	108 50	3,141 50	650 00	73 28	60 00	42 13	240 00	9,331 03	251 69	9,079 34	.....	13,266 25
DAKOTA.....	802 35	13 38	788 97	.....	33 00	18 00	4 49	71 50	1,365 79	43 58	1,322 21	.....	2,327 87
ARIZONA.....	4,164 15	136 53	4,027 62	.....	131 48	20 00	4 02	300 00	2,273 07	71 81	2,201 26	.....	6,784 38
IDAHO.....	4,594 13	147 89	4,446 24	48 00	79 91	36 33	48 57	600 00	12,871 12	490 82	12,450 30	.....	17,708 35
MONTANA.....	4,960 50	173 77	4,786 73	661 00	60 38	.....	.....	540 00	12,296 78	382 46	11,914 32	.....	17,969 43
WEST VIRGINIA.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
1st district.....	4,391 57	147 85	4,243 72	1,333 29	76 77	26 61	.....	930 00	17,553 78	336 30	17,217 48	.....	22,199 87
2d district.....	1,715 26	31 93	1,683 33	994 39	108 03	60 25	10 91	103 46	15,746 18	565 86	15,450 32	52 00	18,469 69
3d district.....	1,623 39	43 58	1,579 81	105 50	68 15	31 00	8 96	.....	7,404 57	135 46	7,269 11	10 42	9,072 85
Total.....	7,730 22	223 36	7,506 86	2,433 18	254 95	117 86	19 87	337 46	40,704 53	767 62	39,936 91	62 42	50,665 51

VIRGINIA.													
1st district.....	1,373 64	93 90	1,350 74	900 00	46 76	7 70	.....	32 50	13,971 46	941 54	13,029 94	.....	14,649 94
2d district.....	2,520 66	196 60	2,404 08	9,000 02	235 35	30 00	.....	17 30	17,309 99	390 90	17,046 39	.....	22,993 92
3d district.....	3,762 25	143 36	3,619 80	1,919 41	97 15	26 50	61 63	.....	14,845 68	973 37	14,573 31	81 66	20,980 60
4th district.....	5,317 98	162 96	5,140 77	2,750 00	158 13	.....	959 59	.....	13,381 13	942 03	13,139 12	.....	15,843 55
5th district.....	5,317 98	177 21	5,140 77	2,300 00	149 83	.....	92 15	.....	17,596 65	364 41	16,932 94	.....	24,012 36
6th district.....	1,515 08	38 27	1,477 41	2,300 00	153 18	.....	103 86	.....	13,909 91	841 91	19,968 00	.....	15,804 54
7th district.....	1,569 77	36 49	1,560 96	900 00	69 80	10 35	16 68	.....	15,300 77	681 76	15,019 01	.....	17,456 02
8th district.....	1,674 99	31 25	1,643 74	1,416 62	32 41	.....	26 79	.....	6,669 67	167 67	6,738 00	.....	12,491 66
Total.....	19,840 02	591 04	19,348 96	10,086 05	697 01	74 45	324 13	1,980 02	113,574 50	2,135 59	111,438 91	81 66	143,341 91
KENTUCKY.													
1st district.....	2,077 25	40 19	2,037 06	1,912 10	89 99	90 00	10 50	975 00	14,626 70	973 29	14,413 31	.....	18,756 96
2d district.....	1,823 29	32 79	1,790 50	1,500 00	66 57	.....	13 89	964 00	13,696 94	253 18	13,443 76	.....	17,078 72
3d district.....	1,968 99	33 95	1,935 04	1,875 00	96 10	.....	32 02	162 50	20,015 08	394 07	19,641 03	.....	23,735 29
4th district.....	5,267 52	50 83	5,216 67	2,350 00	304 02	11 50	10 57	360 00	20,808 67	247 06	20,434 99	.....	23,812 96
5th district.....	2,652 07	290 10	2,345 97	3,134 95	174 73	43 50	44 00	.....	94,968 23	471 97	94,773 55	.....	23,216 39
6th district.....	4,086 90	141 83	3,945 07	2,325 00	310 73	10 50	34 30	250 00	37,498 42	725 87	36,773 45	.....	43,548 05
7th district.....	4,292 06	144 26	4,077 80	1,300 00	977 73	28 00	22 10	240 00	37,768 49	771 68	36,996 81	.....	42,942 24
8th district.....	2,004 16	33 40	1,970 76	1,068 72	59 62	4 50	1 75	150 00	19,261 01	327 03	18,933 98	.....	22,147 23
9th district.....	2,437 07	59 17	2,377 90	316 25	201 74	4 75	70 79	275 00	15,591 94	267 26	15,323 96	.....	18,550 41
Total.....	26,539 31	736 54	25,760 77	15,360 02	1,616 23	122 75	219 62	1,976 50	204,215 56	3,922 39	200,293 19	.....	245,599 26
MISSOURI.													
1st district.....	5,116 65	101 01	4,925 64	5,171 33	345 02	32 90	56 07	1,000 00	33,211 46	639 74	32,571 72	.....	44,102 68
2d district.....	2,571 80	56 52	2,515 28	1,169 76	159 68	8 50	163 97	150 00	13,973 37	285 30	13,680 07	.....	17,876 26
3d district.....	3,473 15	102 17	3,370 96	2,400 00	102 22	44 00	111 08	200 00	14,007 37	285 34	13,721 43	.....	19,949 71
4th district.....	3,250 94	98 23	3,152 71	874 95	35 65	50 25	59 30	100 00	9,725 30	161 48	9,563 82	.....	12,816 68
5th district.....	1,513 83	42 43	1,471 50	800 02	154 10	41 75	99 84	216 00	9,775 17	162 09	9,593 06	14 50	12,360 79
6th district.....	3,559 06	110 49	3,448 57	2,661 00	262 14	51 65	144 72	420 00	31,812 14	543 76	31,268 38	.....	36,276 66
Total.....	19,485 53	602 45	18,882 66	13,117 06	1,058 81	229 25	639 96	2,066 00	112,504 81	2,118 31	110,386 50	14 50	146,414 78
TENNESSEE.													
1st district.....	6,509 75	203 57	6,307 18	1,455 67	45 00	21 50	9 90	163 68	31,954 62	808 53	30,446 29	.....	38,417 82
2d district.....	3,917 12	114 10	3,803 02	2,736 62	81 81	16 00	92 00	400 00	20,708 46	465 67	20,242 79	.....	27,275 44
3d district.....	2,807 11	67 53	2,739 58	3,166 00	106 50	.....	.....	200 00	20,605 97	440 13	20,165 84	.....	26,917 62
4th district.....	4,915 23	168 18	4,747 21	1,136 00	3 51	.....	19 35	72 00	15,953 32	577 79	15,375 53	.....	21,079 29
5th district.....	4,989 19	168 18	4,821 01	3,150 00	3 51	.....	10 00	390 00	20,291 02	708 44	19,582 58	10 00	27,989 00
6th district.....	156 71	156 71	1,069 06	1,766 66	141 72	.....	34 15	158 00	97,535 90	255 23	96,944 67	39 99	31,079 29
7th district.....	3,273 93	86 99	3,186 94	2,255 12	306 64	33 50	22 50	100 00	19,168 91	578 20	18,792 66	.....	23,164 55
8th district.....	4,419 19	155 65	4,263 54	2,450 00	204 62	43 50	.....	900 00	26,276 14	578 20	25,697 94	.....	32,432 60
Total.....	35,050 29	1,129 75	33,920 54	18,106 47	1,329 60	114 50	197 80	2,383 68	191,796 54	4,376 22	187,420 32	49 99	243,515 90

Statement showing the expenses of ass using the internal revenue taxes, &amp;c—Continued.

District.	Gross compensa- tion.	Tax.	Net compensa- tion.	Clerk hire.	Stationery.	Printing and ad- vertising.	Postage and ex- press.	Rent of assessor.	Compensation of assistant assess- ors.	Tax.	Net compensation of assistant as- sessor.	Rent of assistant assessor.	Total.
NEBRASKA.....	\$1,784 30	\$34 69	\$1,749 61	\$1,182 00	\$238 44	\$71 55	\$57 31	\$250 00	\$9,544 57	\$180 96	\$9,363 61	\$79 83	\$12,935 36
NEVADA.....	4,779 36	176 87	4,602 49	1,942 40	104 69	150 00	27 66	480 00	16,698 05	508 67	16,189 38	.....	22,796 62
NEW MEXICO.....	3,152 63	94 58	3,058 05	1,260 70	617 42	30 00	61 84	300 00	22,192 35	675 11	21,517 24	87 50	26,908 75
UTAH.....	3,738 21	117 27	3,620 94	1,357 64	156 10	20 00	41 99	600 00	14,981 49	503 37	14,478 12	.....	20,274 79
COLORADO.....	3,124 99	93 75	3,031 24	1,541 65	95 01	54 00	48 00	365 00	10,976 68	310 67	9,966 01	.....	15,100 91
WASHINGTON.....	3,250 00	108 50	3,141 50	650 00	73 28	60 00	42 13	240 00	9,331 03	251 69	9,079 34	.....	13,966 26
DAKOTA.....	802 35	13 38	788 97	.....	33 00	18 00	4 49	71 50	1,365 79	43 56	1,322 21	.....	2,927 87
ARIZONA.....	4,164 15	186 53	4,027 62	.....	131 48	20 00	4 02	300 00	2,373 07	71 81	2,301 26	.....	6,764 38
IDAHO.....	4,594 13	147 89	4,446 24	48 00	78 91	36 33	48 57	600 00	12,871 12	490 62	12,450 30	.....	17,708 35
MONTANA.....	4,960 50	173 77	4,786 73	661 00	60 38	.....	.....	540 00	12,996 78	382 46	11,914 32	.....	17,962 43
WEST VIRGINIA.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
1st district.....	4,391 57	147 85	4,243 72	1,333 29	78 77	26 61	.....	930 00	17,553 78	336 30	17,217 48	.....	23,189 87
2d district.....	1,715 26	31 93	1,683 33	994 39	108 03	60 25	10 91	103 46	15,746 18	583 86	15,450 32	59 00	18,469 69
3d district.....	1,623 39	43 58	1,579 81	105 50	68 15	31 00	8 96	.....	7,404 57	135 46	7,269 11	10 42	9,072 95
Total.....	7,730 22	223 36	7,506 86	2,433 18	254 95	117 86	19 87	333 46	40,704 53	767 62	39,936 91	62 42	50,463 51

VIRGINIA.												
1st district	1,373 64	93 90	1,350 74	900 00	46 76	7 70	.....	98 50	13,371 46	941 54	13,039 94	.....
2d district	2,520 66	136 60	3,414 06	9,000 00	235 35	30 00	.....	.....	17,369 90	973 57	17,046 39	.....
3d district	3,763 25	149 36	3,919 41	1,919 41	156 13	51 68	.....	61 63	14,645 58	949 03	14,578 91	81 66
4th district	5,875 05	93 94	5,939 89	2,750 00	156 13	22 50	.....	252 52	13,381 15	364 41	13,130 19	.....
5th district	5,317 94	177 21	5,140 77	2,300 00	149 23	22 50	.....	375 00	17,896 65	941 81	16,928 04	.....
6th district	1,515 68	78 97	1,477 41	900 00	155 18	103 65	.....	900 00	13,309 91	981 76	12,988 00	.....
7th district	1,589 77	34 49	1,550 28	600 00	60 80	10 35	.....	180 00	15,300 77	167 67	15,019 01	.....
8th district	1,674 99	31 25	1,643 74	1,416 68	22 41	26 79	.....	260 00	8,869 67	.....	8,738 00	.....
Total	19,840 08	591 04	19,348 96	10,066 05	897 01	74 45	.....	1,280 02	113,574 50	2,135 59	111,439 91	81 66
KENTUCKY.												
1st district	2,077 25	40 19	2,037 06	1,912 10	86 99	90 00	.....	975 00	14,636 70	973 29	14,413 21	.....
2d district	1,823 29	32 79	1,790 50	1,500 00	56 10	13 86	.....	964 00	13,086 04	933 18	13,443 72	.....
3d district	1,968 99	35 95	1,933 04	1,675 00	56 10	13 86	.....	1,625 00	30,015 63	368 05	29,647 53	.....
4th district	2,267 32	50 85	2,216 67	2,250 00	34 02	11 50	.....	360 00	64,868 25	471 06	64,397 17	.....
5th district	3,632 07	220 10	3,411 97	2,194 95	174 73	43 50	.....	.....	27,496 42	725 97	26,773 55	.....
6th district	4,066 90	141 63	3,945 07	2,255 00	310 73	10 50	.....	940 00	27,496 42	725 97	26,773 55	.....
7th district	4,222 06	144 26	4,077 80	1,300 00	270 73	26 00	.....	940 00	27,496 42	725 97	26,773 55	.....
8th district	2,004 16	33 40	1,970 76	1,066 72	26 62	4 50	.....	150 00	19,281 61	367 05	18,939 96	.....
9th district	2,437 07	59 17	2,377 90	316 25	201 74	4 75	.....	275 00	15,261 94	967 26	15,303 98	.....
Total	26,539 31	756 54	25,780 77	15,580 02	1,616 23	122 75	.....	1,976 50	204,215 56	3,922 39	200,293 19	.....
MISSOURI.												
1st district	5,116 65	191 01	4,925 64	5,171 23	245 02	32 90	.....	1,000 00	33,211 46	639 74	32,571 72	.....
2d district	2,571 80	56 52	2,513 28	1,169 76	169 68	8 50	.....	150 00	13,973 37	285 34	13,688 07	.....
3d district	3,473 15	102 17	3,370 98	2,000 00	169 68	44 00	.....	900 00	14,077 57	285 34	13,791 43	.....
4th district	3,250 94	98 23	3,152 71	874 95	125 65	50 30	.....	100 00	9,725 35	181 48	9,543 82	.....
5th district	4,225 93	42 43	4,171 50	2,000 00	154 10	41 75	.....	916 00	9,775 17	189 08	9,586 09	14 50
6th district	3,539 06	110 49	3,428 57	2,661 00	262 14	51 65	.....	420 00	31,812 14	543 76	31,268 38	.....
Total	19,485 53	602 85	18,882 68	13,117 06	1,068 81	229 25	.....	2,686 00	112,504 81	2,118 31	110,386 50	14 50
TENNESSEE.												
1st district	6,509 75	293 57	6,207 18	1,453 67	45 00	21 50	.....	163 68	31,254 82	808 53	30,446 29	.....
2d district	3,917 12	114 10	3,803 02	2,736 62	484 90	16 00	.....	400 00	20,708 46	485 87	20,222 59	.....
3d district	2,807 11	67 53	2,739 58	3,166 00	168 90	92 00	.....	300 00	20,605 57	440 13	20,165 44	.....
4th district	4,915 23	178 02	4,737 21	1,136 40	168 90	19 25	.....	72 00	15,853 32	706 44	15,146 88	.....
5th district	4,969 19	168 18	4,801 01	3,130 00	141 72	10 00	.....	300 00	20,531 02	706 44	19,824 58	10 00
6th district	3,275 93	86 99	3,186 94	2,353 12	308 64	34 15	.....	158 00	27,535 90	545 93	26,989 97	39 99
7th district	4,412 19	135 65	4,276 54	2,450 00	304 62	22 50	.....	800 00	26,276 14	578 20	25,697 94	.....
8th district	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total	35,050 29	1,129 75	33,920 54	18,106 47	1,322 60	114 50	.....	2,363 68	191,796 54	4,376 22	187,420 32	49 99

Statement showing the expenses of assessing the internal revenue taxes, &amp;c.—Continued

District	Gross compensa- tion.	Tax.	Net compensa- tion.	Clerk hire.	Stationery.	Printing and ad- vertising.	Postage and ex- press.	Rent of assessor.	Compensation of assistant assess- ors.	Tax.	Net compensation of assistant as- sessor.	Rent of assistant assessor.	Total.
<b>LOUISIANA.</b>													
1st district.....	\$5,386 33	\$201 34	\$5,184 99	\$7,111 91	\$1,008 03	\$562 50	\$28 70	\$420 00	\$87,457 59	\$2,329 49	\$85,128 10	\$30 00	\$89,054 22
2d district.....	4,395 22	169 75	4,225 47	3,150 98	257 59	154 25	25 41	555 00	34,900 37	922 39	33,977 98	102 50	42,259 93
3d district.....	2,404 66	101 19	2,303 47	903 32	250 34	154 25	40 50	555 00	25,573 02	685 73	24,887 29	37 50	29,131 67
Total.....	12,186 21	472 28	11,713 93	11,166 21	1,615 95	716 75	94 61	975 00	147,930 98	3,937 61	143,993 37	170 00	170,445 82
<b>NORTH CAROLINA.</b>													
1st district.....	1,008 03	54 47	1,953 56	1,116 65	39 29	19 00	28 35	120 00	16,374 70	373 32	16,001 38	.....	19,289 23
2d district.....	4,638 50	146 99	4,491 51	1,666 65	206 09	19 00	59 65	300 00	20,692 94	440 82	20,252 12	54 50	27,049 52
3d district.....	3,663 44	133 16	3,530 28	1,687 50	34 96	4 25	19 90	150 00	11,752 81	258 67	11,494 14	.....	15,921 05
4th district.....	3,460 64	110 53	3,350 11	1,875 00	133 94	36 00	43 89	300 00	23,063 37	491 44	22,571 93	10 00	28,320 87
5th district.....	2,907 08	103 69	2,803 39	1,875 00	35 40	10 00	28 29	300 00	13,636 15	294 24	13,341 91	.....	17,293 99
6th district.....	3,168 67	96 09	3,072 58	1,875 00	40 40	16 00	41 70	300 00	9,589 75	206 75	9,383 00	.....	14,728 48
7th district.....	2,839 41	72 35	2,767 06	1,850 00	151 72	.....	.....	187 50	18,188 52	404 58	17,783 94	35 00	22,775 92
Total.....	22,685 77	717 28	21,968 49	9,945 80	641 82	85 25	222 28	1,557 50	113,298 24	2,469 82	110,828 42	99 50	145,349 06
<b>SOUTH CAROLINA.</b>													
1st district.....	5,997 28	231 11	5,766 17	1,970 88	175 41	41 75	93 85	68 75	24,467 51	631 76	23,835 75	13 61	31,986 17
2d district.....	4,684 59	168 73	4,515 86	2,369 44	113 40	38 73	59 66	225 00	25,468 35	680 04	25,788 31	.....	32,083 02
3d district.....	4,914 54	179 96	4,734 58	2,260 00	27 35	47 95	49 74	182 50	51,767 71	1,409 09	50,378 62	133 17	57,814 11
Total.....	15,596 81	579 80	14,967 01	6,570 32	318 36	128 45	203 25	476 25	101,743 77	2,700 89	99,042 88	146 78	121,873 30
<b>GEORGIA.</b>													
1st district.....	4,600 27	167 51	4,432 76	2,625 00	120 99	11 25	31 50	475 00	22,672 36	562 31	22,109 05	.....	29,786 35
2d district.....	3,989 99	150 00	3,839 99	2,973 99	210 87	56 50	61 49	500 00	33,225 60	849 31	32,376 29	.....	40,029 13
3d district.....	5,161 17	184 85	4,976 32	4,249 99	538 21	18 00	103 57	500 00	49,119 04	1,373 38	47,745 66	.....	58,231 75
4th district.....	4,630 34	169 99	4,460 35	2,548 18	132 04	116 12	183 91	450 00	33,690 77	1,872 94	32,817 83	.....	40,708 43
Total.....	18,391 77	672 35	17,719 42	12,397 16	1,002 11	201 87	380 47	1,925 00	138,607 77	3,577 94	135,029 83	.....	168,755 46
<b>FLORIDA.</b>													
Total.....	7,793 95	307 08	7,486 87	2,875 00	147 04	49 50	65 77	513 33	27,029 83	764 66	26,275 17	190 31	37,603 02

<b>ALABAMA.</b>													
1st district.....	5,303 70	120 86	5,023 04	5,086 64	152 14	579 00	165 35	.....	56,010 85	1,468 13	54,548 18	.....	65,407 89
2d district.....	5,104 65	184 60	4,859 35	4,974 94	943 41	57 50	166 35	.....	46,046 10	1,468 13	44,578 80	67 50	55,710 87
3d district.....	4,644 91	174 03	4,432 68	4,411 00	106 17	36 50	68 85	.....	31,175 14	1,872 33	29,301 81	.....	37,475 91
Total.....	15,053 56	547 99	14,515 87	14,469 60	559 73	402 00	400 55	693 00	133,151 79	3,564 06	130,587 73	67 50	158,583 37
<b>MISSISSIPPI.</b>													
1st district.....	5,923 84	911 60	5,029 15	1,500 00	80 86	25 50	130 51	214 00	16,679 83	436 60	16,243 23	58 33	23,086 80
2d district.....	2,853 86	118 89	2,824 99	1,875 00	968 17	.....	46 25	450 00	37,819 08	695 64	37,123 44	.....	37,641 12
3d district.....	2,835 60	149 53	2,683 07	1,600 00	139 85	66 00	19 23	500 00	26,746 12	579 59	26,166 53	99 44	26,264 12
Total.....	12,023 30	473 11	11,530 21	3,975 00	479 90	101 50	196 99	1,164 00	61,238 01	1,641 83	59,596 18	157 77	77,211 85
<b>TEXAS.</b>													
1st district.....	5,994 81	900 06	5,094 75	2,655 56	900 70	49 95	65 70	305 00	21,125 69	581 12	20,544 57	116 66	26,992 91
2d district.....	4,152 82	155 23	3,977 59	2,395 05	270 40	40 75	946 46	500 00	46,641 38	1,191 31	45,450 07	343 33	47,643 65
3d district.....	4,989 44	185 20	4,804 94	3,194 15	50 82	36 72	276 23	400 00	85,876 99	1,671 37	84,205 62	41 67	85,893 52
4th district.....	4,686 46	183 10	4,643 36	1,916 63	946 41	40 85	42 00	480 00	20,573 23	575 78	19,997 45	67 50	27,453 68
Total.....	19,823 55	723 59	18,469 96	10,151 41	798 33	167 74	630 39	1,685 00	108,017 99	3,019 56	104,997 71	589 16	137,489 70
<b>ARKANSAS.</b>													
1st district.....	8,099 06	269 14	7,799 94	2,341 64	503 69	974 50	111 85	541 66	29,765 97	1,097 34	28,668 63	130 83	50,279 97
2d district.....	5,034 60	191 42	4,843 47	3,805 33	163 81	110 86	39 08	750 00	28,114 71	857 79	27,256 93	116 66	41,085 52
3d district.....	2,033 62	90 23	2,943 39	2,698 33	227 63	49 75	63 47	270 00	16,653 56	435 51	16,217 75	.....	22,475 38
Total.....	16,167 59	550 79	15,586 80	8,845 30	905 26	427 50	214 51	1,561 66	68,533 94	2,390 63	66,143 31	247 46	112,831 88



## RECAPITULATION.

District.	Gross compensa- tion.	Tax.	Net compensa- tion.	Clerk hire.	Stationery.	Printing and ad- vertising.	Postage and ex- press.	Rent of assessors.	Compensation of assistant assessors.	Tax.	Net compensation of assessors.	Rent of assistant assessors.	Total.
Maine.....	\$12,245.57	\$241.23	\$11,904.28	\$4,449.94	\$643.69	\$66.50	\$553.01	\$685.00	\$52,877.45	\$1,069.03	\$51,808.42	\$11.67	\$93,970.84
New Hampshire.....	9,564.41	321.36	9,243.05	2,555.78	503.01	64.08	277.70	368.75	30,767.88	576.66	30,191.22	.....	43,215.26
Vermont.....	7,929.36	171.15	7,068.21	1,174.15	275.48	61.11	250.96	336.25	34,104.22	640.24	33,463.98	8.33	42,686.04
Massachusetts.....	41,331.10	1,483.93	39,847.12	23,539.95	3,083.48	292.32	1,391.79	3,468.00	255,997.11	4,518.13	251,478.88	.....	303,354.08
Rhode Island.....	7,473.19	273.63	7,199.54	3,539.95	1,011.98	18.37	335.23	200.00	30,669.94	580.13	30,089.81	.....	40,944.88
Connecticut.....	15,979.39	578.15	15,401.24	4,769.41	790.58	77.47	501.40	705.00	65,045.75	1,225.50	63,820.25	.....	86,081.15
New York.....	101,135.14	3,371.75	97,763.39	81,894.61	9,004.04	833.81	4,098.74	14,890.06	108,772.96	13,778.30	703,264.76	.....	910,145.92
New Jersey.....	20,683.42	754.82	19,928.60	10,849.96	815.77	133.81	409.74	1,500.00	109,716.43	2,056.17	107,660.26	.....	141,366.81
Pennsylvania.....	71,449.04	2,407.10	69,041.94	47,266.91	6,321.86	756.94	1,660.89	7,527.78	510,159.79	9,634.25	500,525.54	1,037.77	634,109.63
Delaware.....	3,399.74	119.96	3,279.78	1,800.00	321.86	14.90	66.04	75.00	92,846.48	2,134.86	90,711.62	.....	97,854.19
Maryland.....	17,324.03	561.63	16,762.40	7,748.62	682.31	152.48	116.43	729.50	113,943.56	2,355.96	111,587.54	.....	138,000.42
Dist. of Columbia.....	3,668.42	120.91	3,547.51	2,356.99	140.12	30.00	.....	430.00	18,593.06	5,081.77	13,511.23	.....	24,731.72
Ohio.....	52,036.31	1,608.18	50,428.13	21,005.33	3,909.72	565.57	1,235.05	4,008.34	270,187.16	2,089.01	268,098.15	.....	346,623.47
Indiana.....	21,850.03	563.37	21,286.66	8,896.95	1,368.32	369.00	561.55	1,595.75	111,327.53	4,985.04	106,342.49	.....	143,339.41
Illinois.....	36,886.89	1,047.25	35,839.64	18,227.90	3,139.69	340.92	1,219.09	3,244.13	261,708.16	1,949.44	259,758.72	.....	312,069.18
Michigan.....	17,479.10	505.08	16,974.02	7,996.88	797.84	293.35	698.96	1,992.00	101,804.96	1,949.44	99,855.52	.....	126,069.29
Wisconsin.....	11,358.91	313.83	11,045.08	6,247.03	919.69	130.10	662.02	1,992.00	79,870.88	1,949.44	77,921.44	.....	98,460.25
Iowa.....	15,136.29	378.88	14,757.41	4,355.90	682.35	172.05	253.16	544.66	80,682.55	1,949.44	78,733.11	.....	99,843.85
Minnesota.....	5,095.05	124.71	4,970.34	1,875.00	266.85	47.02	355.43	400.00	24,682.55	5,466.93	19,215.62	.....	31,383.75
Kansas.....	3,171.32	94.36	3,076.96	1,518.50	229.89	503.28	58.08	1,490.00	173,493.45	5,466.93	168,026.52	.....	25,957.86
California.....	24,472.80	913.83	23,558.97	18,518.50	1,229.89	593.28	358.92	1,612.30	21,483.45	5,466.93	16,016.52	.....	31,383.75
Oregon.....	5,283.71	34.69	5,249.02	2,545.00	1,169.44	80.50	60.06	430.00	21,892.51	1,890.96	20,001.55	.....	25,957.86
Nevada.....	1,784.36	34.69	1,749.67	1,125.00	238.44	57.31	57.31	250.00	9,544.57	1,890.96	7,653.61	.....	9,544.57
New Mexico.....	4,779.26	176.87	4,602.39	1,242.40	104.69	150.00	27.66	430.00	16,698.05	5,086.67	11,611.38	.....	12,935.35
Utah.....	3,152.63	97.98	3,054.65	1,260.70	617.42	30.00	61.84	600.00	22,193.35	675.11	21,518.24	.....	22,796.62
Colorado.....	3,728.21	117.97	3,610.24	1,357.64	156.01	54.00	41.99	365.00	10,276.68	503.37	9,773.31	.....	20,274.79
Washington.....	3,124.99	93.75	3,031.24	1,357.64	156.01	54.00	41.99	365.00	10,276.68	503.37	9,773.31	.....	20,274.79
Dakota.....	3,270.00	108.50	3,161.50	1,411.50	73.28	18.00	48.13	240.00	9,331.03	310.67	9,020.36	.....	13,100.91
Arizona.....	862.35	13.38	848.97	3,141.50	33.00	18.00	4.49	71.20	1,365.79	251.59	1,114.20	.....	1,365.79
Idaho.....	4,164.15	136.63	4,027.52	1,788.97	73.28	18.00	4.49	300.00	1,365.79	43.59	1,322.20	.....	1,788.97
Montana.....	4,594.13	147.89	4,446.24	4,027.52	131.48	36.33	48.57	300.00	1,365.79	71.81	1,293.98	.....	1,788.97
West Virginia.....	4,960.50	173.77	4,786.73	4,027.52	131.48	36.33	48.57	300.00	1,365.79	71.81	1,293.98	.....	1,788.97
Virginia.....	7,730.22	223.36	7,506.86	2,533.18	254.95	117.86	19.87	540.00	13,266.70	329.46	12,937.24	.....	17,968.35
Kentucky.....	19,840.02	591.04	19,248.98	10,066.05	897.01	74.45	224.13	333.46	40,704.53	767.63	39,936.90	.....	50,665.43
Tennessee.....	26,329.31	756.54	25,572.77	15,066.05	1,616.23	139.75	219.82	1,990.50	113,574.50	9,135.59	104,438.91	.....	143,341.21
Missouri.....	18,465.53	602.85	18,862.68	13,117.06	1,058.81	269.25	639.96	2,963.68	204,215.59	2,119.31	202,096.28	.....	243,589.98
Illinois.....	35,400.59	1,099.75	34,300.84	18,116.21	1,174.50	114.50	197.80	2,363.68	112,504.81	4,119.32	108,385.49	.....	146,414.06
Louisiana.....	32,146.61	1,173.93	30,972.68	16,166.21	1,292.60	84.61	228.86	2,363.68	131,746.54	2,119.31	129,627.23	.....	170,445.82
North Carolina.....	32,865.77	717.17	32,148.60	9,945.80	1,641.85	65.25	228.86	1,357.50	115,286.24	2,460.80	112,825.44	.....	145,349.06

South Carolina .....	15,500 61	579 80	14,967 01	6,570 32	316 36	136 45	363 45	476 35	101,743 77	3,700 60	165,042 84	146 76	121,873 30
Georgia .....	16,701 77	579 33	17,719 49	12,357 16	1,009 11	301 47	360 47	1,065 00	126,707 77	3,577 94	326,275 17	190 31	108,755 68
Florida .....	15,062 56	547 89	14,515 57	12,452 60	523 79	409 10	463 55	611 33	127,050 83	2,744 08	346,573 18	157 77	127,043 09
Alabama .....	19,023 39	473 11	11,550 31	3,973 00	470 90	101 50	181 36	1,164 00	61,328 01	1,641 63	260,566 16	589 16	177,913 85
Mississippi .....	19,183 35	753 59	18,469 06	10,151 41	708 33	167 74	630 39	1,663 00	108,017 59	3,019 58	104,107 71	947 48	137,469 70
Texas .....	16,167 59	580 79	15,596 80	8,845 30	905 36	427 50	214 51	1,561 66	68,533 04	2,300 63	86,143 31	947 48	113,931 62
Arkansas .....													
Total .....	798,352 74	65,733 90	780,619 54	498,735 26	48,651 33	8,743 80	16,783 88	68,174 58	4,781,084 51	101,572 28	4,679,529 23	4,395 05	6,015,686 29
Add tax on compensation of assessors and assistant assessors .....													187,305 46
Total cost of assessing .....													6,149,931 77

I.—Statement showing the expenses of collecting the internal revenue taxes in the several collection districts, including the commissions, salaries, and extra allowances of the collector; the office expenses which are paid out of the commissions and extra allowances, and the assessments and collections from July 1, 1866, to June 30, 1867.

Districts.	Gross compensation.	Tax.	Net compensation.	Stationery and blank books.	Postage.	Express and dep. money.	Advertising.	Total expense of collecting.	Expenses of administering office.	Assessments.	Collections.
MAINE.											
1st district*	\$91,998 55	\$579 49	\$90,714 07	\$394 56	\$633 64	\$96 56	\$76 76	\$92,508 08	\$2,997 26	\$2,325,630 32	\$2,220,291 90
2d district	7,706 17	317 91	7,388 26	169 02	363 79	5 35	38 18	8,204 41	1,516 03	638,785 63	531,386 53
3d district	6,826 88	304 71	6,722 21	32 46	383 23	.....	27 25	7,369 66	2,096 53	343,562 47	342,692 06
4th district	6,633 03	216 49	6,416 54	186 10	207 89	.....	146 75	7,065 87	1,035 34	236,702 08	227,314 27
5th district	6,160 11	106 51	6,053 60	130 02	59 62	157 32	52 04	6,549 31	3,403 32	169,622 62	150,730 06
Total .....	48,712 79	1,418 11	47,294 68	854 16	1,560 47	259 13	340 98	51,747 53	17,650 10	3,714,333 52	3,505,555 74
NEW HAMPSHIRE.											
1st district	10,149 63	356 64	9,792 99	950 92	900 49	256 00	90 99	11,037 33	3,738 08	957,500 09	929,996 74
2d district	11,155 15	367 96	10,787 19	190 05	156 18	47 76	25 50	11,574 66	4,245 45	1,324,903 87	1,324,124 28
3d district	7,146 06	156 07	6,989 99	234 62	206 64	28 40	104 00	7,719 72	3,237 63	415,699 69	396,612 67
Total .....	28,450 84	880 67	27,567 17	674 99	633 31	332 16	220 49	30,331 71	10,921 96	2,698,305 65	2,630,863 69
VERMONT.											
1st district	6,945 36	167 00	6,778 36	95 26	900 00	85 40	198 15	7,464 17	2,980 93	372,095 58	345,536 40
2d district	7,315 27	209 26	7,115 01	96 05	167 99	101 45	114 80	7,814 96	2,093 75	48,180 13	361,537 03
3d district	5,928 33	180 68	5,747 65	123 33	129 64	10 75	43 58	6,253 63	1,580 44	269,230 64	242,733 19
Total .....	20,189 06	556 04	19,649 02	314 64	516 93	197 60	286 53	21,514 76	6,955 12	1,089,506 35	969,806 62

## RECAPITULATION.

District	Gross compensa- tion.	Tax.	Net compensa- tion.	Clerk hire.	Stationery.	Printing and ad- vertising.	Postage and ex- press.	Rent of assessor.	Compensation of assistant assess- ors.	Tax.	Net compensation as- sessor.	Rent of assistant assessors.	Total.
Maine.....	\$12,245.57	\$241.29	\$11,904.28	\$4,449.94	\$643.69	\$66.50	\$353.01	\$685.00	\$32,877.45	\$1,009.03	\$31,868.42	\$11.67	\$69,970.84
New Hampshire.....	9,564.41	171.15	9,393.26	2,553.78	503.01	64.08	277.00	368.75	30,767.88	576.66	30,191.22	\$11.67	43,215.26
Vermont.....	7,959.36	321.36	7,638.00	1,174.15	275.46	61.11	250.98	336.25	34,104.22	640.24	33,463.98	8.33	42,696.04
Massachusetts.....	41,331.19	1,463.98	39,867.21	3,999.95	3,083.44	232.32	1,391.79	2,468.50	235,997.11	4,504.23	231,492.88	8.33	303,354.08
Rhode Island.....	7,473.19	273.65	7,199.54	4,769.41	1,011.98	118.37	35.23	705.00	30,669.94	1,580.13	29,089.81	.....	40,484.68
Connecticut.....	15,979.39	578.15	15,401.24	8,894.61	790.56	77.47	501.40	14,890.06	65,045.75	1,223.20	63,822.55	22.50	86,041.25
New York.....	101,135.14	3,371.75	97,763.39	81,894.61	9,004.04	833.43	2,343.05	14,890.06	716,742.96	13,478.20	703,264.76	153.58	910,145.92
New Jersey.....	50,683.42	754.82	49,928.60	10,849.96	1,815.77	133.81	409.74	1,500.00	510,179.79	9,634.25	500,545.54	13.50	634,109.63
Pennsylvania.....	71,449.04	2,407.10	69,041.94	47,268.91	6,321.66	756.94	1,660.89	7,527.78	510,179.79	9,634.25	500,545.54	1,037.77	634,109.63
Dela ware.....	3,399.74	119.06	3,279.68	1,800.00	191.98	14.90	66.04	75.00	92,846.48	2,434.86	90,411.62	.....	97,854.12
Maryland.....	17,394.42	561.63	16,832.79	7,746.62	692.31	152.48	116.43	739.50	113,943.56	2,355.96	111,587.60	.....	138,000.42
Dist. of Columbia.....	3,668.42	120.91	3,547.51	3,056.93	140.19	30.00	.....	739.50	113,943.56	2,355.96	111,587.60	.....	94,731.72
Ohio.....	52,038.42	1,608.18	50,430.24	31,056.93	3,909.72	565.57	1,125.05	4,408.34	270,197.16	5,081.77	265,115.39	63.34	346,623.47
Indiana.....	31,850.03	1,563.37	29,286.66	8,896.95	1,398.32	369.00	561.55	4,408.34	111,327.53	2,080.01	109,247.52	232.66	143,330.41
Illinois.....	36,866.89	1,047.25	35,819.64	18,227.90	3,139.69	340.92	1,213.09	1,595.13	261,706.16	4,983.34	256,722.82	70.99	312,806.18
Michigan.....	17,479.10	505.08	16,974.02	7,966.88	797.64	283.35	669.98	1,392.96	101,804.96	1,949.44	99,855.52	138.72	138,069.29
Wisconsin.....	11,356.91	313.83	11,043.08	6,347.03	919.69	130.10	693.02	1,992.00	79,870.96	1,504.96	78,366.00	8.33	98,460.25
Iowa.....	15,138.29	378.94	14,759.35	4,353.20	692.30	472.05	255.16	544.66	80,259.88	1,593.41	78,666.47	102.58	99,843.85
Minnesota.....	5,085.05	124.71	4,960.34	1,875.00	266.85	97.62	63.08	400.00	24,682.55	4,496.13	20,186.42	73.53	31,383.75
Kansas.....	3,171.39	94.36	3,077.03	1,875.00	266.85	97.62	63.08	400.00	24,682.55	4,496.13	20,186.42	73.53	31,383.75
California.....	24,473.80	913.83	23,560.00	18,518.50	403.23	503.26	536.43	1,612.30	173,493.45	5,466.83	168,026.62	260.84	214,268.73
Oregon.....	5,233.71	201.64	5,032.07	3,543.00	1,259.80	80.50	80.08	430.00	21,862.51	680.48	21,182.03	79.83	22,962.45
Nevada.....	1,749.30	34.69	1,714.61	1,123.00	228.44	71.55	57.31	230.00	9,544.57	180.96	9,363.61	.....	12,935.35
Nebraska.....	4,779.26	176.87	4,602.39	1,262.40	104.69	150.00	37.66	430.00	16,688.05	508.67	16,179.38	.....	22,796.62
New Mexico.....	3,152.63	94.56	3,058.07	1,260.70	617.42	30.00	61.84	300.00	22,192.35	675.11	21,517.24	.....	26,932.75
Utah.....	3,738.21	113.77	3,624.44	1,357.64	156.10	50.00	41.99	600.00	10,976.68	503.37	10,473.31	.....	13,100.91
Colorado.....	3,134.99	97.32	3,037.67	1,541.65	156.10	50.00	48.00	365.00	9,331.03	310.67	9,020.36	.....	11,147.92
Washington.....	3,260.00	108.50	3,151.50	650.00	73.26	18.00	43.13	240.00	9,331.03	310.67	9,020.36	.....	11,147.92
Dakota.....	8,602.35	13.38	8,588.97	.....	33.00	18.00	4.49	1,365.79	1,365.79	251.69	1,114.10	.....	13,286.25
Arizona.....	4,164.15	136.53	4,027.62	.....	33.00	18.00	4.49	1,365.79	1,365.79	251.69	1,114.10	.....	13,286.25
Idaho.....	4,594.13	147.89	4,446.24	446.00	78.91	36.33	46.57	300.00	12,877.19	430.82	12,446.37	.....	17,718.35
Montana.....	4,960.50	173.77	4,786.73	661.00	60.38	36.33	46.57	300.00	12,877.19	430.82	12,446.37	.....	17,718.35
West Virginia.....	7,730.22	222.36	7,507.86	.....	60.38	36.33	46.57	300.00	12,877.19	430.82	12,446.37	.....	17,718.35
Virginia.....	19,840.02	591.04	19,248.98	2,433.18	254.95	117.66	19.67	540.00	19,296.76	392.62	18,904.14	.....	25,065.51
Kentucky.....	26,539.31	759.54	25,789.77	10,066.05	897.01	74.45	254.13	333.46	113,574.50	9,135.59	104,438.91	63.42	143,569.98
Missouri.....	19,485.53	602.82	18,882.69	13,117.06	1,616.32	122.75	219.82	1,976.50	204,215.58	3,929.39	200,286.19	81.66	245,589.98
Tennessee.....	33,050.29	1,120.75	31,929.54	18,106.47	1,058.81	114.50	639.98	2,066.00	112,504.81	2,118.31	110,386.50	.....	146,414.78
Louisiana.....	12,164.21	472.98	11,691.23	11,166.21	1,322.80	716.75	197.80	2,066.00	131,706.54	3,077.62	128,628.92	.....	163,515.80
North Carolina.....	82,865.77	717.17	82,148.60	9,945.90	1,611.89	85.25	924.28	1,557.50	113,296.24	3,469.82	110,826.42	.....	145,349.01

South Carolina.....	15,540 41	579 40	14,962 01	6,570 24	318 36	138 45	343 95	476 35	101,743 77	9,740 49	100,043 64	146 78	191,873 30
Georgia.....	16,793 05	307 08	16,485 97	12,377 16	1,009 11	301 47	360 47	1,045 00	136,707 77	3,577 04	135,130 41	.....	198,752 86
Florida.....	15,062 56	547 20	14,515 37	15,455 60	523 72	402 50	400 55	513 33	37,030 83	764 06	136,575 17	190 34	197,653 02
Alabama.....	19,023 32	473 11	18,550 21	3,975 00	479 10	101 74	196 39	623 00	131,151 79	3,964 06	129,567 73	137 50	136,563 37
Mississippi.....	19,193 53	723 50	18,469 94	10,155 41	778 33	101 74	630 29	1,085 00	168,017 29	1,641 83	169,360 16	.....	177,411 65
Texas.....	16,167 56	580 79	15,586 80	8,845 30	945 26	427 50	214 51	1,561 66	186,333 94	2,360 63	184,467 11	599 16	137,469 70
Arkansas.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	247 46	113,931 62
Total.....	786,352 74	35,733 20	750,619 54	498,733 26	48,651 33	8,743 80	16,783 08	68,174 58	4,781,094 51	101,572 98	4,679,521 23	4,395 05	6,016,636 29
Add tax on compensation of assessors and assistant assessors.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	187,305 48
Total cost of assessing.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	6,142,931 77

I.—Statement showing the expenses of collecting the internal revenue taxes in the several collection districts, including the commissions, salaries, and extra allowances of the collector; the office expenses which are paid out of the commissions and extra allowances, and the assessments and collections from July 1, 1866, to June 30, 1867.

Districts.	Gross compensation.	Tax.	Net compensation.	Stationery and blank books.	Postage.	Express and dep. money.	Advertising.	Total expenses of collecting.	Expenses of administering office.	Assessments.	Collections.
<b>MAINE.</b>											
1st district.....	\$91,996 56	\$572 49	\$90,714 07	\$394 56	\$653 64	\$96 56	\$76 76	\$92,508 08	\$6,987 26	\$2,325,630 23	\$2,323,291 90
2d district.....	7,706 17	317 91	7,388 26	189 02	245 79	5 25	38 18	8,204 41	1,516 03	638,785 83	551,593 83
3d district.....	6,926 92	804 71	6,722 21	52 46	383 53	.....	27 25	7,389 86	2,096 25	343,992 47	342,692 07
4th district.....	6,633 03	216 49	6,416 54	98 10	207 89	.....	146 75	7,065 87	1,635 24	236,702 08	227,314 27
5th district.....	6,160 11	106 51	6,053 60	130 02	59 82	157 32	52 04	6,549 31	3,403 32	169,022 82	150,730 08
Total.....	48,712 79	1,418 11	47,294 68	854 16	1,560 47	259 13	340 98	51,747 53	17,650 10	3,714,333 22	3,503,555 74
<b>NEW HAMPSHIRE.</b>											
1st district.....	10,149 63	356 64	9,792 99	250 22	280 49	256 00	90 99	11,037 33	3,338 68	957,500 09	929,926 74
2d district.....	11,135 15	367 96	10,767 19	190 05	156 18	47 78	25 50	11,574 66	4,245 45	1,324,905 87	1,294,124 28
3d district.....	7,146 06	159 07	6,986 99	224 62	206 64	58 40	104 00	7,719 72	3,237 83	415,899 89	396,613 67
Total.....	28,430 84	883 67	27,547 17	674 89	633 31	352 18	220 49	30,331 71	10,821 96	2,696,305 85	2,650,663 69
<b>VERMONT.</b>											
1st district.....	6,955 36	167 00	6,788 36	95 26	200 00	85 40	128 15	7,464 17	2,860 93	372,095 38	345,536 40
2d district.....	7,315 37	202 36	7,113 01	96 05	167 20	101 45	114 80	7,814 96	2,493 75	48,180 13	381,537 03
3d district.....	5,928 33	180 68	5,747 65	123 33	139 64	10 75	43 58	6,235 63	1,580 44	269,230 64	242,733 19
Total.....	20,199 06	550 04	19,649 02	314 64	516 93	197 60	286 53	21,514 76	6,935 12	1,069,506 35	969,806 62

I.—Statement showing the expenses of collecting the internal revenue taxes, &amp;c.—Continued.

District.	Gross compensation.	Tax.	Net compensation.	Stationery and blank books.	Postage.	Express and dep. money.	Advertising.	Total expense of collecting.	Expenses of administering office.	Assessments.	Collections.
<b>MASSACHUSETTS.</b>											
1st district.....	\$10,534 43	\$256 36	\$10,278 07	\$683 39	\$411 56	\$70 24	\$18 75	\$1,718 37	\$5,293 90	\$1,412,964 90	\$1,431,049 66
2d district.....	11,995 81	283 08	11,712 73	138 53	.....	14 00	13 75	12,162 08	6,114 53	1,572,044 00	2,197,256 64
3d district.....	16,474 97	493 57	15,981 30	858 19	1,086 00	.....	14 00	18,443 06	7,831 31	6,038,199 07	5,837,559 98
4th district.....	13,782 68	275 98	13,506 70	388 54	571 70	.....	37 87	14,780 79	7,990 65	3,916,631 53	3,703,579 92
5th district.....	11,824 11	308 10	11,516 01	98 53	252 46	246 32	73 89	12,494 70	5,626 33	2,059,295 97	2,059,295 97
6th district.....	13,113 92	281 75	12,832 17	979 59	437 80	.....	78 50	13,525 91	7,054 64	2,646,791 43	3,084,856 92
7th district.....	12,556 77	360 23	12,196 54	155 02	710 56	9 00	94 00	13,525 91	5,863 79	2,644,807 23	3,046,662 13
8th district.....	13,976 63	323 57	13,653 06	199 50	142 23	.....	131 50	13,439 86	6,296 59	2,945,016 90	2,967,872 38
9th district.....	11,281 28	274 38	11,006 84	143 31	356 94	6 20	98 00	11,865 67	5,502 39	1,402,062 50	1,624,978 84
10th district.....	12,032 36	180 35	11,852 01	281 47	106 00	179 55	77 97	12,677 35	7,680 86	2,328,683 04	2,925,891 63
Total.....	136,572 80	3,047 31	133,525 49	3,225 75	4,105 26	528 71	627 63	135,060 14	65,190 61	27,036,771 04	27,899,057 10
<b>RHODE ISLAND.</b>											
1st district.....	14,016 70	496 19	13,520 51	220 92	300 97	.....	158 49	14,707 08	6,246 36	3,947,057 10	3,816,866 31
2d district.....	10,759 17	296 32	10,462 85	199 11	50 00	.....	55 49	11,063 77	4,531 35	1,215,341 76	1,307,336 14
Total.....	24,775 87	792 51	24,063 36	420 93	350 97	.....	213 98	25,770 85	10,679 71	5,162,398 86	5,024,202 45
<b>CONNECTICUT.</b>											
1st district.....	12,166 31	301 84	11,864 47	249 56	370 60	11 80	60 76	12,656 43	6,105 82	2,224,023 11	2,439,436 96
2d district.....	12,066 90	334 99	11,731 91	371 53	423 90	.....	61 00	12,923 33	5,529 44	2,003,565 99	2,253,520 81
3d district.....	10,965 98	276 97	10,689 01	159 08	289 90	5 85	155 62	11,596 37	5,161 34	1,389,697 70	1,372,755 23
4th district.....	11,225 96	282 38	10,943 58	400 83	534 56	150 96	38 26	12,350 69	5,353 06	1,349,158 45	1,560,765 87
Total.....	46,425 09	1,196 18	45,228 91	1,181 10	1,568 96	168 01	315 64	49,656 82	22,149 66	6,966,645 25	7,646,478 17
<b>NEW YORK.</b>											
1st district.....	10,880 83	38 28	10,842 55	1,013 47	96 01	.....	14 83	12,014 49	13,504 15	1,379,000 54	1,305,323 45
2d district.....	12,607 85	179 67	12,428 18	430 10	189 01	9 95	51 00	13,267 96	8,435 55	2,850,396 67	2,657,072 37
3d district.....	12,915 05	177 90	12,737 15	476 74	237 17	.....	91 22	13,441 26	8,995 91	3,447,159 99	3,257,439 60
4th district.....	16,442 35	38 28	16,404 07	756 08	837 80	.....	111 75	18,348 58	18,847 26	6,650,951 07	5,763,982 46
5th district.....	11,399 08	178 98	11,220 10	966 14	225 00	.....	78 00	11,868 16	6,965 00	1,477,846 02	1,642,997 44
6th district.....	14,234 42	300 84	14,023 58	313 64	384 40	.....	620 90	15,643 36	8,266 60	2,842,564 43	4,081,287 45
7th district.....	10,709 07	333 23	10,375 74	349 13	123 00	.....	44 00	11,225 20	4,180 41	1,619,948 07	1,592,691 83
8th district.....	16,771 97	732 23	16,039 74	919 74	313 64	.....	409 80	18,415 25	7,384 82	2,690,789 19	2,446,232 00
9th district.....	10,807 97	909 37	9,898 60	650 95	345 03	.....	60 00	11,263 42	7,048 89	1,467,324 18	1,475,958 90
10th district.....	11,066 95	165 78	10,901 17	435 36	313 23	.....	38 56	11,907 15	7,048 89	1,467,324 18	1,475,958 90

11th district.....	9,703 17	944 19	6,458 94	913 08	160 89	45 53	140 00	10,999 79	4,844 30	846,364 78	902,509 11
12th district.....	10,114 25	121 72	7,843 49	144 72	931 71	50 12	190 47	11,033 91	7,059 64	1,106,194 73	978,181 16
13th district.....	12,484 25	365 96	12,531 51	437 34	2-3 69	.....	277 45	13,413 86	5,967 41	256,373 84	348,741 51
14th district.....	10,960 50	331 81	10,569 36	699 31	703 42	.....	98 30	12,416 76	4,403 50	2,326,542 04	2,948,148 78
15th district.....	6,125 59	165 74	5,939 85	177 06	176 38	14 40	75 57	6,551 37	7,743 79	310,346 18	394,184 12
16th district.....	5,676 53	95 53	5,581 12	197 95	162 70	17 00	84 26	6,064 58	9,731 75	817,338 95	187,664 54
17th district.....	9,116 05	159 66	8,966 37	164 33	338 31	6 20	33 80	9,678 61	5,798 00	683,623 70	743,989 63
18th district.....	6,372 97	97 77	6,174 50	133 43	197 33	5 55	41 50	6,650 08	3,593 42	334,409 08	378,925 55
19th district.....	8,145 74	130 85	8,014 89	189 54	249 30	1 75	59 00	8,610 33	7,794 36	560,904 30	598,520 43
20th district.....	9,109 45	330 81	8,779 04	273 83	49 49	80 10	99 00	9,555 37	2,150 13	1,123,680 16	1,140,480 26
21st district.....	7,071 23	147 09	7,624 14	593 58	968 80	54 01	108 49	8,606 11	4,265 05	1,417,948 17	1,403,416 26
22nd district.....	8,857 82	966 25	8,691 00	194 38	823 90	70 80	98 60	10,480 01	3,405 98	1,936,407 59	2,019,123 33
23rd district.....	8,159 45	163 92	8,059 39	391 86	916 76	56 99	46 90	9,785 00	4,533 81	796,564 70	819,594 49
24th district.....	6,929 33	197 73	6,701 90	591 48	946 48	9 85	35 55	7,301 00	3,546 89	294,774 48	306,691 09
25th district.....	7,853 47	167 73	7,730 74	135 44	127 57	4 00	43 05	8,974 26	3,668 49	515,971 35	491,950 07
26th district.....	7,673 95	149 46	7,527 49	126 74	419 07	3 65	43 05	8,974 26	3,668 49	515,971 35	491,950 07
27th district.....	10,648 94	335 96	10,323 85	169 97	992 32	.....	97 00	11,051 28	2,815 05	1,586,165 47	1,688,977 19
28th district.....	8,125 63	143 67	7,982 96	95 82	133 03	8 40	87 00	8,617 26	5,371 01	631,034 04	698,196 80
29th district.....	11,066 77	927 99	10,869 78	416 49	910 19	12 47	13 50	12,011 43	6,369 12	2,091,570 37	2,096,413 80
30th district.....	4,689 08	63 13	4,626 95	983 81	60 98	3 70	277 70	5,044 14	2,834 16	598,346 58	637,415 35
31st district.....	30,740 75	213 26	30,467 47	943 31	1,103 80	1 56	.....	34,577 12	25,700 75	10,863,207 90	9,683,537 84
Total.....	337,643 98	6,534 14	331,119 84	13,315 46	8,915 81	465 80	3,365 56	383,796 43	905,677 33	60,007,502 77	55,364,761 22
NEW JERSEY.											
1st district.....	8,714 18	948 97	8,465 91	197 39	409 58	436 00	.....	9,680 15	3,979 95	665,053 29	642,826 77
2d district.....	9,401 09	177 33	9,267 76	920 80	566 06	.....	63 90	10,271 09	5,075 89	791,740 54	782,947 93
3d district.....	10,904 73	917 60	10,627 13	299 28	695 42	110 55	52 85	19,291 97	5,075 89	1,365,048 07	1,395,157 92
4th district.....	9,540 06	802 53	9,267 53	707 43	109 44	1 90	60 75	9,753 89	3,971 89	1,090,394 89	1,081,789 13
5th district.....	15,762 84	244 84	15,518 00	1,589 12	497 99	76 80	.....	15,608 75	8,471 36	4,011,332 53	4,366,804 30
Total.....	63,322 90	1,686 57	61,636 33	2,742 35	2,461 43	626 65	197 50	69,350 83	26,565 83	7,794,589 25	8,077,494 64
PENNSYLVANIA.											
1st district.....	13,465 00	991 99	13,193 01	799 02	19 50	.....	66 16	14,355 68	8,150 37	4,988,751 94	4,993,873 36
2d district.....	13,267 54	197 46	13,090 06	521 06	319 12	.....	31 50	14,159 29	6,451 41	3,514,657 60	3,410,765 58
3d district.....	11,750 47	235 46	11,544 99	491 06	19 50	.....	123 85	19,536 08	6,500 00	2,169,693 92	2,099,946 09
4th district.....	10,989 33	545 87	10,463 36	683 26	168 00	.....	149 08	11,691 67	9,318 79	2,484,491 07	2,407,449 57
5th district.....	9,929 33	385 97	9,517 36	172 57	45 98	7 70	44 05	10,778 02	1,046 46	590,989 02	596,629 33
6th district.....	10,970 13	969 51	9,977 62	196 86	19 50	.....	40 50	10,771 02	3,390 80	1,033,761 75	954,025 27
7th district.....	8,651 71	967 71	8,364 00	406 83	223 76	4 00	40 50	9,336 68	2,917 15	684,638 16	716,923 73
8th district.....	6,049 50	994 32	5,845 18	43 68	191 40	.....	61 66	9,000 65	9,947 41	694,731 15	676,556 02
9th district.....	8,253 81	973 74	8,060 07	269 71	135 00	.....	19 50	9,538 01	2,039 68	646,248 10	651,769 15
10th district.....	8,627 12	113 62	8,713 67	359 57	9,715 22	.....	103 00	9,538 01	2,039 68	646,248 10	651,769 15
11th district.....	7,331 54	176 01	7,158 99	155 47	438 34	17 70	90 30	8,096 95	3,252 36	586,149 92	666,359 91
12th district.....	5,950 07	945 03	5,751 74	167 07	991 84	.....	139 50	6,371 48	1,654 48	234,032 71	230,641 86
13th district.....	7,096 77	945 03	7,551 74	310 07	991 84	1 95	159 25	8,553 86	9,395 09	538,032 71	549,555 84
14th district.....	10,061 64	679 34	15,408 30	418 50	406 71	55	41 00	16,949 80	1,911 92	1,960,379 27	1,197,662 69

K.—Statement showing the expenses of collecting the internal revenue taxes, &amp;c.—Continued.

District.	Gross compensation.	Tax.	Net compensation.	Stationery and blank books.	Postage.	Express and dep. money.	Advertising.	Total expense of collecting.	Expenses of administering office.	Assessments.	Collections.
16th district	\$5,027 26	\$91 54	\$4,945 72	\$231 86	\$913 95	\$99 57	\$50 25	\$5,532 89	\$2,695 11	\$199,894 21	\$190,161 46
17th district	6,065 26	137 50	5,927 76	69 63	371 98	.....	25 00	6,351 77	2,749 41	377,428 20	395,492 55
18th district	5,161 58	149 79	5,011 79	989 88	161 75	.....	57 50	6,153 51	2,988 44	319,117 35	228,992 76
19th district	8,116 29	145 47	7,970 82	181 86	409 30	18 00	.....	8,211 57	4,211 33	511,117 57	524,326 55
20th district	19,093 85	152 43	17,941 42	999 80	438 76	.....	.....	12,662 51	8,211 00	1,109,792 07	1,213,084 16
21st district	8,141 71	155 90	7,985 81	411 02	189 27	15 05	30 75	8,299 92	3,293 92	338,246 62	351,331 74
22d district	98,692 52	746 80	97,945 69	1,047 55	703 49	1 00	115 60	30,540 85	12,514 15	7,636,946 97	8,157,049 67
23d district	9,118 75	226 17	8,892 58	921 55	190 89	.....	59 25	9,549 54	3,393 52	1,041,184 14	1,044,772 51
24th district	6,516 17	100 24	6,415 93	197 86	318 49	.....	74 80	7,117 12	3,833 29	410,747 55	373,141 96
Total	228,973 38	5,911 11	223,062 27	8,060 59	5,830 77	175 32	1,422 84	244,452 90	102,296 51	31,663,483 00	31,348,376 06
DELAWARE.	9,385 29	207 00	9,178 29	342 67	356 05	.....	39 40	10,123 41	4,510 94	770,071 71	777,037 23
MARYLAND.											
1st district	3,761 97	123 33	3,638 64	120 99	108 56	.....	71 25	4,069 77	791 10	953,650 69	111,781 68
2d district	10,687 75	980 31	10,407 44	941 11	85 00	.....	100 13	11,116 33	4,841 00	1,257,910 16	1,185,701 66
3d district	19,838 38	625 61	19,212 77	547 52	298 00	2 35	87 13	20,761 03	8,098 97	6,598,304 29	6,980,841 02
4th district	5,639 81	159 73	5,480 08	169 54	190 57	.....	40 00	5,946 72	9,070 21	305,618 37	298,294 03
5th district	5,746 84	151 69	5,595 15	241 14	130 80	60 50	97 48	6,276 76	2,677 58	275,366 76	330,428 73
Total	45,677 75	1,340 67	44,337 08	1,313 30	712 93	63 65	395 98	48,163 61	18,338 86	8,690,850 27	8,198,047 06
DISTRICT OF COLUMBIA.	8,958 89	225 47	8,733 42	159 20	85 00	.....	141 83	9,337 92	3,678 58	868,004 93	692,584 22
OHIO.											
1st district	17,630 13	517 91	17,112 22	867 93	90 00	.....	50 63	18,701 69	9,063 31	7,519,746 51	7,023,357 15
2d district	12,694 57	265 93	12,428 64	403 14	93 25	.....	82 25	13,274 21	6,441 74	9,380,867 09	9,366,727 77
3d district	10,868 24	184 95	10,713 29	684 62	483 03	60 45	58 90	12,464 77	6,464 77	1,303,697 07	1,213,699 16
4th district	5,311 69	275 82	5,035 87	276 51	192 72	.....	91 00	5,871 82	6,740 00	861,351 37	753,084 40
5th district	6,246 09	149 10	6,096 99	177 08	59 10	25 75	75 75	6,537 77	2,639 59	175,017 49	956,886 01
6th district	6,459 41	109 27	6,350 14	956 78	910 71	13 53	69 50	6,989 90	4,121 131 35	318,019 95	318,019 95
7th district	10,577 66	157 01	10,420 65	624 06	249 19	8 60	145 75	11,393 06	9,633 06	991,685 29	899,453 65
8th district	4,708 17	73 58	4,634 59	391 16	146 88	.....	48 40	5,197 71	6,619 31	189,695 95	149,558 45
9th district	10,596 73	140 73	10,456 00	455 43	22 10	36 90	109 50	11,153 80	3,064 00	475,925 53	385,974 62
10th district	6,586 73	295 11	6,291 62	291 61	919 10	.....	109 50	7,153 80	4,553 00	1,114,798 71	1,046,086 93
11th district	7,391 15	113 00	7,278 15	596 36	194 16	3 55	14 00	8,153 92	4,396 78	3,091,868 18	3,307,881 17

12th district.....	6,736 70	115 44	6,621 92	433 97	131 23	5 55	17 09	2,314 47	3,949 99	517,295 01	315,695 73
13th district.....	7,627 13	189 02	7,438 11	372 16	329 30	30 55	52 15	8,910 76	3,513 24	405,642 02	422,070 12
14th district.....	6,421 61	151 43	6,270 18	147 48	329 30	30 40	38 50	7,322 46	2,743 67	184,556 01	200,261 77
15th district.....	5,143 03	185 15	5,058 13	135 06	75 39	.....	28 00	6,379 50	3,453 62	401,221 16	320,963 56
16th district.....	5,143 01	185 15	5,058 13	135 06	75 39	.....	28 00	6,379 50	3,453 62	104,178 47	154,311 25
17th district.....	7,914 71	155 59	7,759 12	157 59	368 49	1 75	68 12	8,584 76	4,030 87	407,769 00	464,643 69
18th district.....	12,208 93	277 49	12,031 44	1,111 49	364 67	.....	54 70	13,829 79	7,030 87	3,476,231 44	9,877,635 41
19th district.....	7,398 84	146 21	7,252 63	1,307 88	414 50	32 77	59 85	8,213 84	3,740 29	446,400 30	390,986 48
Total.....	159,095 16	3,491 71	155,603 45	7,614 23	3,804 35	271 51	1,155 75	171,941 00	80,513 76	91,930,227 24	19,910,413 53
INDIANA.											
1st district.....	9,191 06	157 63	9,033 45	164 16	74 11	25 90	54 50	9,509 75	5,305 03	790,095 17	730,723 18
2d district.....	15,794 91	329 34	15,465 57	309 54	163 80	.....	132 80	16,393 05	7,663 41	1,024,038 11	934,004 56
3d district.....	7,744 33	226 30	7,518 03	317 19	222 15	111 28	57 25	8,641 47	2,643 77	684,207 72	633,465 56
4th district.....	6,865 69	145 61	6,720 08	164 65	348 99	.....	69 50	7,612 37	2,963 31	380,646 70	293,078 07
5th district.....	5,726 13	143 41	5,583 13	164 65	323 16	.....	69 25	6,324 30	2,961 83	260,985 68	214,985 91
6th district.....	7,778 05	170 36	7,607 67	133 80	142 59	.....	56 25	8,127 69	3,836 50	592,318 34	543,960 70
7th district.....	5,724 31	107 59	5,616 72	81 98	142 59	.....	52 00	5,907 67	2,838 11	273,185 81	225,938 14
8th district.....	7,117 30	192 44	6,924 86	379 43	126 00	1 50	67 15	7,690 38	8,831 46	394,992 74	379,729 34
9th district.....	5,555 19	134 81	5,420 38	60 67	64 04	63 17	103 50	5,848 35	2,438 41	292,581 59	256,218 05
10th district.....	5,631 96	103 65	5,528 31	102 06	116 88	30 60	164 00	5,993 13	2,794 65	249,726 78	203,195 96
11th district.....	3,482 47	69 17	3,413 30	218 43	116 88	30 60	130 75	3,969 13	1,665 93	115,647 09	87,910 02
Total.....	80,743 83	1,827 23	78,916 60	2,439 40	1,587 81	283 67	567 95	86,012 66	43,172 46	5,010,435 73	4,507,137 92
ILLINOIS.											
1st district.....	16,024 98	250 61	15,774 37	740 18	622 46	.....	69 20	17,456 84	10,729 66	4,832,068 74	5,404,660 22
2d district.....	8,245 62	261 86	7,983 76	249 54	370 22	59 03	86 35	8,910 76	2,364 46	483,447 59	411,870 44
3d district.....	7,297 26	211 68	7,085 58	197 28	114 19	.....	64 50	7,673 23	1,549 83	521,784 02	414,278 63
4th district.....	11,407 25	300 69	11,206 56	565 55	167 05	.....	79 00	12,248 85	6,534 00	1,654,086 66	1,627,087 95
5th district.....	10,508 64	341 39	10,167 25	640 81	380 00	.....	119 15	11,654 85	3,862 28	710,307 40	594,418 79
6th district.....	11,249 78	156 02	11,093 16	497 03	539 92	6 25	119 15	12,481 85	8,202 83	443,203 55	377,673 11
7th district.....	10,552 76	173 66	10,379 10	516 16	361 45	146 70	87 00	11,347 17	6,210 21	1,186,628 91	1,041,540 47
8th district.....	10,765 86	244 22	10,521 64	250 12	246 86	423 67	184 18	11,890 69	5,530 80	988,139 45	920,594 07
9th district.....	5,163 10	81 26	5,061 82	332 90	175 59	10 36	91 50	5,773 45	3,192 77	221,965 32	197,716 90
10th district.....	5,746 42	48 80	5,697 62	173 93	227 19	58 50	105 45	6,311 49	4,715 26	347,317 04	266,841 89
11th district.....	7,508 44	102 89	7,405 55	150 28	227 91	3 60	136 63	8,036 86	4,283 81	140,932 89	91,660 51
12th district.....	7,638 87	72 71	7,566 16	422 66	909 54	9 20	313 00	9,213 27	5,086 32	562,299 40	496,648 82
13th district.....	5,375 91	59 42	5,316 49	38 81	73 00	.....	57 50	5,545 22	2,795 07	203,838 07	185,730 52
Total.....	117,504 89	2,205 83	115,299 06	4,595 25	4,225 40	857 11	1,451 36	129,634 01	66,557 30	12,316,159 04	11,954,812 32
MICHIGAN.*											
1st district.....	11,577 21	242 03	11,335 16	524 39	523 74	2 90	43 40	12,671 64	6,314 05	2,198,043 60	1,878,137 6
2d district.....	9,980 60	89 43	9,891 17	79 28	260 58	98 28	43 90	10,462 65	6,625 52	338,967 53	246,268 6



I.—Statement showing the expenses of collecting the internal revenue taxes, &amp;c.—Continued.

District.	Gross compensation.	Tax.	Net compensation.	Stationery and blank books.	Postage.	Express and dep. money.	Advertising.	Total expense of collecting.	Expenses of administering office.	Assessments.	Collections.
<b>WISCONSIN.</b>											
3d district.	\$5,801 75	\$87 53	\$5,703 22	\$219 57	\$165 03	\$41 85	\$88 60	\$5,776 30	\$4,313 21	\$352,179 84	\$294,761 40
4th district.	4,922 31	67 07	4,855 24	181 37	113 02	.....	19 80	5,248 50	2,924 22	372,161 47	164,911 55
5th district.	7,062 68	201 47	6,861 21	451 81	309 41	77 12	21 95	7,949 37	2,367 32	339,933 75	266,906 77
6th district.	3,574 14	26 92	3,547 22	334 15	95 73	9 80	9 50	4,023 73	3,116 08	224,054 73	113,136 50
Total.	42,498 09	714 45	41,713 64	1,790 57	1,467 51	229 36	197 15	46,112 68	25,580 40	3,736,300 92	2,983,442 53
<b>IOWA.</b>											
1st district.	10,153 08	298 62	9,854 46	310 03	468 52	17 80	144 95	11,094 38	4,173 94	1,671,643 48	1,689,835 32
2d district.	6,142 30	144 01	5,998 29	215 30	326 94	3 90	34 75	6,753 19	2,604 37	920,000 44	1,268,482 90
3d district.	5,091 50	61 63	5,029 87	112 72	134 80	41 25	50 75	5,431 02	3,160 21	153,151 32	116,898 70
4th district.	5,167 19	107 25	5,059 94	340 94	333 55	64 60	39 00	5,915 38	2,351 65	944,052 28	169,095 73
5th district.	8,521 44	40 95	8,480 49	867 57	103 14	70 72	31 15	9,394 02	4,536 89	218,521 46	150,995 35
6th district.	5,662 88	53 28	5,609 60	170 56	87 01	23 63	41 40	5,985 68	4,378 94	156,979 78	135,766 32
Total.	40,738 39	705 74	40,032 65	2,017 12	1,433 96	222 10	342 00	44,753 57	21,306 00	2,733,648 76	2,571,063 62
<b>MINNESOTA.</b>											
1st district.	9,012 12	295 54	8,716 58	409 44	182 02	54 40	115 00	9,779 98	3,053 41	765,192 18	738,306 32
2d district.	6,311 03	128 96	6,182 07	446 53	114 35	6 60	82 50	6,961 01	3,853 85	377,950 24	272,490 96
3d district.	8,637 40	164 19	8,473 21	651 14	329 00	8 00	95 00	9,780 54	8,454 48	690,862 80	687,480 56
4th district.	5,024 96	132 81	4,892 15	369 19	116 08	117 67	57 50	5,685 40	1,712 29	218,313 02	185,969 15
5th district.	4,027 10	36 58	3,990 52	180 75	118 86	10 52	99 70	4,436 53	3,142 57	152,070 89	120,136 23
6th district.	2,101 52	21 39	2,080 13	109 51	76 10	18 90	51 70	2,357 73	1,967 32	98,595 45	61,076 19
Total.	35,114 13	779 47	34,334 66	2,166 56	936 41	216 09	501 40	38,934 59	22,164 12	2,291,674 58	2,005,381 32
<b>KANSAS.</b>											
1st district.	4,227 75	50 93	4,176 82	1 85	275 04	101 79	97 17	4,703 60	3,427 40	182,003 28	107,548 63
2d district.	5,763 56	35 55	5,728 01	453 48	142 97	105 33	71 72	6,517 06	6,813 90	375,937 53	274,285 60
Total.	9,991 31	86 48	9,904 83	455 33	418 01	207 12	168 89	11,240 66	10,231 30	557,940 81	381,834 43
<b>CALIFORNIA.</b>											
1st district.	21,309 17	398 28	20,910 89	568 43	980 00	141 17	51 15	22,390 92	21,792 82	5,157,718 55	5,181,748 69
2d district.	14,013 93	144 53	13,869 40	257 93	119 10	1,086 06	68 60	15,060 64	10,986 83	433,537 07	440,469 19

2d district.....	10,326 00	126 17	14,186 73	326 00	76 40	1,045 33	377 00	14,013 63	1,753 83	504,196 74	189,319 38
4th district.....	10,326 00	126 17	14,186 73	326 00	76 40	1,045 33	377 00	14,013 63	1,753 83	504,196 74	189,319 38
5th district.....	15,403 85	136 34	12,335 57	453 34	136 31	1,731 81	404 46	94,074 96	17,769 31	744,534 36	707,844 47
Total.....	85,583 06	816 32	84,766 74	2,137 82	894 01	5,816 76	1,061 56	95,313 81	60,691 94	6,781,439 75	6,630,569 25
OREGON.....	14,541 65	129 03	14,389 69	289 38	85 92	104 00	50 00	15,063 95	11,900 54	317,053 56	338,093 11
NEBRASKA.....	6,733 46	77 59	6,655 87	160 60	58 51	9 35	63 50	7,095 42	4,447 90	109,567 41	111,919 05
NEVADA.....	6,161 43	38 16	6,123 27	204 31	70 67	5,342 43	116 00	11,894 64	13,198 15	317,813 15	267,092 96
NEW MEXICO.....	6,000 00	95 76	5,904 24	119 76	34 85	.....	31 50	6,186 11	5,515 98	98,984 70	49,591 90
UTAH.....	15,216 64	138 26	15,078 36	348 70	33 73	26 25	13 00	15,638 32	9,007 80	83,413 24	63,547 86
COLORADO.....	12,600 00	119 45	12,487 55	327 48	126 66	35 70	87 00	13,176 64	9,616 55	166,103 31	150,870 85
WASHINGTON.....	12,880 00	185 78	12,694 22	494 26	107 75	33 43	90 00	13,535 44	8,762 86	118,773 09	184,292 29
DAKOTA.....	1,557 36	38 26	1,519 08	130 27	.....	.....	8 00	1,635 63	.....	1,328 58	1,919 00
ARIZONA.....	1,479 62	37 67	1,441 95	.....	.....	153 53	.....	1,633 15	.....	2,747 09	.....
IDAHO.....	2,953 73	74 53	2,879 20	182 50	19 71	13 57	26 00	3,195 51	3,847 96	81,923 58	74,015 93
MONTANA.....	17,325 00	163 26	17,161 72	.....	20 00	600 00	.....	17,945 00	9,975 00	76,454 67	93,807 41
WEST VIRGINIA.....	8,892 57	177 11	8,715 46	197 83	106 95	7 30	102 00	9,306 63	4,637 39	770,569 51	727,764 24
1st district.....	3,221 25	54 37	3,176 88	519 00	45 00	81 98	88 00	3,376 04	2,194 49	108,107 26	70,469 42
3d district.....	4,735 40	114 43	4,680 87	54 52	45 48	11 60	.....	4,907 00	1,733 00	85,463 59	119,650 38
Total.....	16,919 22	345 91	16,573 31	771 35	208 23	100 89	190 00	18,189 69	8,564 88	962,192 36	917,914 04
VIRGINIA.....	2,936 41	46 90	2,879 51	184 73	30 95	.....	.....	3,145 33	1,323 33	45,630 73	43,496 06
1st district.....	8,664 17	243 95	8,620 22	17 46	.....	.....	3 25	8,861 63	3,400 00	920,590 03	654,547 87
3d district.....	10,298 04	367 71	9,930 33	324 41	141 58	.....	153 75	10,929 78	3,347 34	713,191 61	656,899 54

I.—Statement showing the expenses of collecting the internal revenue taxes, &amp;c.—Continued.

District.	Gross compensation.	Tax.	Net compensation.	Stationery and blank books.	Postage.	Express and dep. money.	Advertising.	Total expense of collecting.	Expenses of administering office.	Assessments.	Collections.
<b>KENTUCKY.</b>											
4th district.	\$4,917 36	\$155 36	\$4,761 98	\$538 11	\$118 55	.....	\$69 00	\$5,443 03	\$1,036 00	\$139,681 62	\$114,093 97
5th district.	5,643 83	101 26	5,542 57	944 63	.....	.....	.....	5,898 48	2,884 20	279,191 98	173,634 66
6th district.	5,117 47	51 15	5,066 32	380 71	148 00	83 50	18 50	5,698 18	3,360 90	171,161 56	158,071 79
7th district.	4,733 47	69 55	4,663 92	451 40	233 23	96 93	80 60	5,625 63	3,269 72	170,639 69	181,010 48
8th district.	3,993 46	78 35	3,915 13	306 85	70 56	55 32	82 75	4,510 96	1,646 39	104,681 01	79,199 85
Total.	46,496 23	1,107 25	45,388 98	2,298 29	742 87	85 75	409 85	50,032 99	20,266 96	2,545,281 23	2,001,905 32
<b>KENTUCKY.</b>											
1st district.	8,564 81	154 57	8,410 24	319 77	23 37	76 93	76 50	9,054 36	4,545 80	492,171 44	393,749 83
2d district.	11,629 18	261 06	11,368 12	232 90	106 91	1 65	25 50	11,968 10	3,892 03	370,659 14	563,518 96
3d district.	5,792 23	66 77	5,725 46	386 57	96 25	30 55	62 50	6,298 10	3,722 54	271,496 80	228,729 62
4th district.	5,768 82	45 44	5,723 38	374 26	243 27	151 30	253 50	6,790 87	4,261 48	159,048 89	241,636 56
5th district.	12,548 86	288 33	12,260 53	278 24	120 00	.....	95 75	13,042 87	6,600 92	2,814,819 42	2,671,953 15
6th district.	16,941 52	558 71	16,382 81	412 26	299 90	.....	43 00	17,764 70	7,788 00	1,617,315 62	1,064,153 86
7th district.	9,479 50	164 71	9,314 79	496 31	.....	67 02	109 60	10,088 06	6,843 26	112,747 46	520,592 63
8th district.	4,058 84	61 74	3,997 10	451 52	83 75	9 75	47 00	4,641 61	1,675 55	113,407 09	97,560 80
9th district.	3,767 11	147 95	3,619 16	.....	24 50	.....	.....	3,791 61	529 15	142,701 57	142,701 18
Total.	78,550 59	1,769 30	76,781 29	2,845 75	967 95	330 70	713 35	83,438 34	39,858 73	6,174,757 43	5,922,465 48
<b>MISSOURI.</b>											
1st district.	17,592 84	178 01	17,414 83	1,123 56	646 80	.....	38 46	19,401 68	14,154 57	5,486,424 02	4,842,793 84
2d district.	3,308 88	35 86	3,273 02	114 05	169 84	.....	2 50	3,670 40	4,081 42	187,340 25	198,096 36
3d district.	6,239 33	969 83	5,269 50	301 85	122 00	19 25	97 00	6,771 43	1,368 43	553,863 94	483,157 74
4th district.	7,729 35	315 10	7,414 25	134 39	185 00	364 80	41 25	8,445 79	1,454 50	443,836 63	444,070 76
5th district.	2,267 31	62 95	2,204 36	107 44	111 50	.....	59 50	2,545 75	1,348 62	163,613 49	78,445 95
6th district.	9,263 53	177 05	9,086 48	376 33	378 85	687 03	217 50	10,923 24	6,972 98	593,282 47	596,391 50
Total.	46,392 24	1,038 80	45,353 44	2,156 64	1,613 95	1,139 21	456 21	51,752 29	29,400 52	7,428,160 80	6,644,956 15
<b>TENNESSEE.</b>											
1st district.	16,804 89	555 26	16,249 63	.....	.....	.....	36 00	16,804 89	4,463 09	788,940 24	549,606 74
2d district.	6,458 16	204 64	6,253 52	552 46	54 00	33 00	16 00	7,295 01	3,537 74	691,556 74	502,387 17
3d district.	2,028 01	9 06	2,018 95	.....	10 00	.....	.....	2,028 95	1,069 00	28,191 71	3,479 37
4th district.	3,089 24	20 10	3,069 14	8 30	60 00	.....	68 50	3,166 61	2,216 87	153,007 05	113,000 00
5th district.	6,226 42	19 57	6,206 85	63 64	30 00	5 00	35 00	6,326 07	5,011 72	564,083 50	676,146 48
6th district.	1,899 97	14 09	1,885 88	357 02	5 00	.....	.....	2,246 90	1,677 64	144,447 90	91,530 93
7th district.	810 80	21 35	789 45	78 75	5 00	12 00	50 00	9,096 35	7,795 00	45,447 21	14,323 61

1st district.....	7, 679 00	64 97	7, 505 03	219 57	61 60	14 00	12 00	7, 967 57	5, 460 66	1, 211, 061 70	1, 255, 411 41
Total.....	43, 027 10	801 84	48, 705 95	1, 978 76	101 30	04 00	520 00	45, 351 15	94, 378 72	3, 007, 646 35	3, 196, 585 01
LOUISIANA.											
1st district.....	85, 357 84	602 57	24, 655 97	1, 940 34	14 39	.....	564 10	27, 076 67	29, 810 38	6, 320, 690 79	4, 980, 996 53
2d district.....	16, 708 00	153 76	18, 554 97	533 97	85 74	.....	36 25	19, 474 36	13, 827 65	1, 426, 965 38	1, 317, 863 59
3d district.....	8, 176 00	38 28	8, 137 72	553 90	80 25	.....	130 40	8, 999 55	15, 260 72	1, 141, 941 57	645, 086 62
Total.....	89, 141 84	794 61	51, 347 52	2, 380 11	180 38	.....	787 85	55, 550 58	56, 896 75	8, 869, 367 64	6, 943, 948 73
NORTH CAROLINA.											
1st district.....	3, 683 94	54 56	3, 569 38	224 40	60 46	19 74	.....	3, 928 54	2, 054 85	187, 048 56	80, 505 34
2d district.....	10, 421 00	138 33	10, 262 67	449 47	121 13	59 05	272 29	11, 322 94	6, 921 00	817, 779 69	721, 022 48
3d district.....	6, 350 53	44 94	6, 305 59	9 50	23 00	184 15	23 00	6, 589 18	5, 959 48	297, 113 64	284, 366 85
4th district.....	5, 989 13	84 90	5, 184 33	412 69	19 06	26 55	35 00	5, 763 43	2, 906 78	290, 568 05	210, 691 50
5th district.....	4, 975 48	167 16	4, 808 32	71 98	9 40	13 00	24 00	5, 093 86	697 68	189, 344 06	189, 240 80
6th district.....	5, 587 10	43 76	5, 543 14	107 92	24 82	32 96	90 50	5, 843 30	4, 145 50	175, 966 98	206, 143 07
7th district.....	2, 595 89	45 79	2, 550 10	568 30	33 60	312 65	13 00	3, 522 44	4, 871 48	45, 603 05	28, 974 46
Total.....	38, 823 07	579 64	38, 243 43	1, 844 96	291 47	648 10	455 79	42, 082 69	23, 726 77	2, 066, 424 02	1, 672, 963 09
SOUTH CAROLINA.											
1st district.....	6, 670 64	329 01	6, 341 63	249 23	30 00	75	12 00	6, 962 62	747 00	434, 073 61	437, 389 78
2d district.....	8, 350 19	65 54	8, 284 65	285 37	129 66	.....	82 70	8, 657 82	6, 847 67	667, 491 52	567, 898 98
3d district.....	10, 737 83	123 37	10, 614 46	725 59	11 00	47 74	24 90	11, 547 06	7, 713 83	676, 892 15	984, 533 78
Total.....	25, 758 66	517 92	25, 240 74	1, 270 09	170 66	48 49	119 60	27, 367 50	15, 308 70	1, 778, 457 28	1, 989, 828 54
GEORGIA.											
1st district.....	8, 023 20	87 73	7, 935 47	138 02	12 00	.....	28 50	8, 191 72	5, 602 33	516, 844 07	505, 949 11
2d district.....	11, 953 48	38 28	11, 915 20	1, 292 88	83 50	.....	189 00	13, 580 90	16, 890 29	2, 233, 198 00	2, 166, 025 94
3d district.....	18, 741 13	428 63	18, 312 50	464 06	94 75	153 04	56 10	19, 455 94	9, 780 27	2, 384, 389 88	2, 279, 219 57
4th district.....	20, 081 83	243 71	19, 838 12	507 56	44 74	.....	44 75	20, 678 88	13, 948 01	627, 357 20	594, 763 89
Total.....	56, 799 64	798 35	56, 001 09	2, 399 52	224 99	251 94	318 35	61, 907 44	46, 220 95	5, 761, 789 15	5, 545, 958 51
FLORIDA.....											
1st district.....	18, 390 09	631 25	17, 758 84	754 47	98 06	735 31	6 00	19, 983 93	16, 933 52	666, 363 86	646, 966 48
ALABAMA.											
1st district.....	11, 465 11	38 28	11, 446 83	.....	196 00	6 25	117 00	11, 618 36	11, 892 50	2, 530, 320 05	1, 840, 961 22
2d district.....	23, 042 00	163 28	22, 878 72	637 35	.....	298 23	231 43	24, 415 01	29, 382 00	1, 997, 982 53	1, 915, 794 23
3d district.....	10, 324 01	138 00	10, 186 01	315 78	47 43	14 55	49 00	10, 493 77	11, 048 30	1, 493, 373 29	1, 304, 270 97
Total.....	44, 851 12	339 56	44, 511 56	973 13	943 43	309 03	387 43	46, 774 14	52, 332 80	5, 021, 675 87	4, 061, 016 42

I.—Statement showing the expenses of collecting the internal revenue taxes, &amp;c.—Continued.

District.	Gross compensation.	Tax.	Net compensation.	Stationery and blank books.	Postage.	Express and dep. money.	Advertising.	Total expense of collecting.	Expenses of administering office.	Assessments.	Collections.
<b>MISSISSIPPI.</b>											
1st district.....	\$16,664 30	\$268 30	\$16,396 00	\$392 24	.....	\$70 58	\$228 15	\$17,353 97	\$10,315 68	\$1,173,271 70	\$1,022,905 92
2d district.....	11,446 40	450 97	10,995 42	118 75	\$86 74	123 45	6 00	11,781 34	18,538 00	2,541,838 37	2,316,121 25
3d district.....	14,388 40	380 24	14,008 16	2 00	.....	115 96	.....	14,708 36	6,838 70	1,819,521 58	1,811,078 77
Total.....	42,699 10	1,079 51	41,619 59	512 99	86 74	309 99	234 15	43,842 97	35,792 38	5,534,621 65	5,049,415 94
<b>TEXAS.</b>											
1st district.....	10,887 03	151 17	10,735 86	509 84	16 30	35 67	106 75	11,355 59	6,929 17	1,142,984 68	1,172,943 82
2d district.....	12,691 37	141 11	12,550 26	188 56	66 14	759 15	83 00	13,788 22	9,391 12	889,907 35	776,775 88
3d district.....	7,780 41	113 96	7,666 45	125 32	106 07	600 00	53 25	8,664 96	10,707 76	535,058 26	509,186 74
4th district.....	4,025 57	150 06	3,875 51	1,305 68	54 41	10 02	42 00	5,337 68	3,606 00	1,199,203 25	680,701 47
Total.....	35,184 38	556 30	34,628 08	2,029 31	942 92	1,404 84	285 00	39,146 45	30,224 05	3,767,163 48	3,118,847 91
<b>ARKANSAS.</b>											
1st district.....	12,132 45	517 23	11,615 22	1,044 76	47 15	36 00	13 00	13,273 36	9,553 69	922,908 19	835,377 50
2d district.....	6,814 86	21 40	6,793 46	730 67	21 79	773 75	17 50	8,358 57	10,147 83	853,686 28	821,719 68
3d district.....	2,999 19	30 56	2,968 63	.....	8 00	18 00	.....	3,025 19	1,949 00	176,897 32	76,969 88
Total.....	21,946 50	569 19	21,377 31	1,775 43	76 94	827 75	30 50	24,657 12	14,643 92	1,953,501 79	1,733,997 06

## RECAPITULATION.

District.	Gross compensation.	Tax.	Net compensation.	Stationery and blank books.	Postage.	Express and dep. money.	Advertising.	Total expense of collecting.	Expenses of administering office.	Assessments.	Collections.
<b>MAINE.</b>											
New Hampshire.....	\$48,712 79	\$1,418 11	\$47,294 68	\$854 16	\$1,530 47	\$259 13	\$240 98	\$51,747 53	\$17,650 10	\$1,714,333 52	\$3,505,555 74
Vermont.....	28,150 64	883 67	27,267 17	674 89	653 31	322 18	230 49	30,331 71	10,821 96	2,898,205 65	2,831,863 69
New Brunswick.....	180,199 06	550 04	179,649 02	314 64	516 93	197 60	286 53	31,514 76	6,953 72	1,082,546 25	2,469,846 63
Massachusetts.....	180,572 60	3,047 31	182,520 29	3,242 75	4,105 25	558 71	597 63	32,060 44	65,879 81	27,108,271 04	97,469,157 10
Rhode Island.....	44,715 67	1,182 18	43,533 49	1,431 10	1,568 18	.....	313 84	49,638 65	22,149 66	1,162,784 66	5,124,222 45
Connecticut.....	27,403 67	1,182 18	26,221 49	1,431 10	1,568 18	.....	313 84	49,638 65	22,149 66	6,465,145 25	7,646,478 17
New York.....	357,843 98	6,394 14	351,449 84	13,315 44	6,915 81	485 60	3,395 58	363,786 43	905,677 33	60,007,502 77	55,394,761 19

# REPORT OF THE SECRETARY OF THE TREASURY.

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Arkansas	651,292	195	5,014	57	61,393	37	8,743	35	1,437	50	69,350	83	7,704,349	35	31,074,943	35	1,077,474	35	1,077,474	35
California	228,777	195	5,014	57	61,393	37	8,743	35	1,437	50	69,350	83	7,704,349	35	31,074,943	35	1,077,474	35	1,077,474	35
Colorado	12,640	195	5,014	57	61,393	37	8,743	35	1,437	50	69,350	83	7,704,349	35	31,074,943	35	1,077,474	35	1,077,474	35
Connecticut	1,077,474	195	5,014	57	61,393	37	8,743	35	1,437	50	69,350	83	7,704,349	35	31,074,943	35	1,077,474	35	1,077,474	35
Delaware	1,077,474	195	5,014	57	61,393	37	8,743	35	1,437	50	69,350	83	7,704,349	35	31,074,943	35	1,077,474	35	1,077,474	35
District of Columbia	1,077,474	195	5,014	57	61,393	37	8,743	35	1,437	50	69,350	83	7,704,349	35	31,074,943	35	1,077,474	35	1,077,474	35
Florida	1,077,474	195	5,014	57	61,393	37	8,743	35	1,437	50	69,350	83	7,704,349	35	31,074,943	35	1,077,474	35	1,077,474	35
Georgia	1,077,474	195	5,014	57	61,393	37	8,743	35	1,437	50	69,350	83	7,704,349	35	31,074,943	35	1,077,474	35	1,077,474	35
Idaho	1,077,474	195	5,014	57	61,393	37	8,743	35	1,437	50	69,350	83	7,704,349	35	31,074,943	35	1,077,474	35	1,077,474	35
Illinois	1,077,474	195	5,014	57	61,393	37	8,743	35	1,437	50	69,350	83	7,704,349	35	31,074,943	35	1,077,474	35	1,077,474	35
Indiana	1,077,474	195	5,014	57	61,393	37	8,743	35	1,437	50	69,350	83	7,704,349	35	31,074,943	35	1,077,474	35	1,077,474	35
Iowa	1,077,474	195	5,014	57	61,393	37	8,743	35	1,437	50	69,350	83	7,704,349	35	31,074,943	35	1,077,474	35	1,077,474	35
Kansas	1,077,474	195	5,014	57	61,393	37	8,743	35	1,437	50	69,350	83	7,704,349	35	31,074,943	35	1,077,474	35	1,077,474	35
Kentucky	1,077,474	195	5,014	57	61,393	37	8,743	35	1,437	50	69,350	83	7,704,349	35	31,074,943	35	1,077,474	35	1,077,474	35
Louisiana	1,077,474	195	5,014	57	61,393	37	8,743	35	1,437	50	69,350	83	7,704,349	35	31,074,943	35	1,077,474	35	1,077,474	35
Maine	1,077,474	195	5,014	57	61,393	37	8,743	35	1,437	50	69,350	83	7,704,349	35	31,074,943	35	1,077,474	35	1,077,474	35
Maryland	1,077,474	195	5,014	57	61,393	37	8,743	35	1,437	50	69,350	83	7,704,349	35	31,074,943	35	1,077,474	35	1,077,474	35
Massachusetts	1,077,474	195	5,014	57	61,393	37	8,743	35	1,437	50	69,350	83	7,704,349	35	31,074,943	35	1,077,474	35	1,077,474	35
Michigan	1,077,474	195	5,014	57	61,393	37	8,743	35	1,437	50	69,350	83	7,704,349	35	31,074,943	35	1,077,474	35	1,077,474	35
Minnesota	1,077,474	195	5,014	57	61,393	37	8,743	35	1,437	50	69,350	83	7,704,349	35	31,074,943	35	1,077,474	35	1,077,474	35
Mississippi	1,077,474	195	5,014	57	61,393	37	8,743	35	1,437	50	69,350	83	7,704,349	35	31,074,943	35	1,077,474	35	1,077,474	35
Missouri	1,077,474	195	5,014	57	61,393	37	8,743	35	1,437	50	69,350	83	7,704,349	35	31,074,943	35	1,077,474	35	1,077,474	35
Montana	1,077,474	195	5,014	57	61,393	37	8,743	35	1,437	50	69,350	83	7,704,349	35	31,074,943	35	1,077,474	35	1,077,474	35
Nebraska	1,077,474	195	5,014	57	61,393	37	8,743	35	1,437	50	69,350	83	7,704,349	35	31,074,943	35	1,077,474	35	1,077,474	35
Nevada	1,077,474	195	5,014	57	61,393	37	8,743	35	1,437	50	69,350	83	7,704,349	35	31,074,943	35	1,077,474	35	1,077,474	35
New Mexico	1,077,474	195	5,014	57	61,393	37	8,743	35	1,437	50	69,350	83	7,704,349	35	31,074,943	35	1,077,474	35	1,077,474	35
New York	1,077,474	195	5,014	57	61,393	37	8,743	35	1,437	50	69,350	83	7,704,349	35	31,074,943	35	1,077,474	35	1,077,474	35
North Carolina	1,077,474	195	5,014	57	61,393	37	8,743	35	1,437	50	69,350	83	7,704,349	35	31,074,943	35	1,077,474	35	1,077,474	35
North Dakota	1,077,474	195	5,014	57	61,393	37	8,743	35	1,437	50	69,350	83	7,704,349	35	31,074,943	35	1,077,474	35	1,077,474	35
Ohio	1,077,474	195	5,014	57	61,393	37	8,743	35	1,437	50	69,350	83	7,704,349	35	31,074,943	35	1,077,474	35	1,077,474	35
Oklahoma	1,077,474	195	5,014	57	61,393	37	8,743	35	1,437	50	69,350	83	7,704,349	35	31,074,943	35	1,077,474	35	1,077,474	35
Oregon	1,077,474	195	5,014	57	61,393	37	8,743	35	1,437	50	69,350	83	7,704,349	35	31,074,943	35	1,077,474	35	1,077,474	35
Pennsylvania	1,077,474	195	5,014	57	61,393	37	8,743	35	1,437	50	69,350	83	7,704,349	35	31,074,943	35	1,077,474	35	1,077,474	35
Rhode Island	1,077,474	195	5,014	57	61,393	37	8,743	35	1,437	50	69,350	83	7,704,349	35	31,074,943	35	1,077,474	35	1,077,474	35
South Carolina	1,077,474	195	5,014	57	61,393	37	8,743	35	1,437	50	69,350	83	7,704,349	35	31,074,943	35	1,077,474	35	1,077,474	35
South Dakota	1,077,474	195	5,014	57	61,393	37	8,743	35	1,437	50	69,350	83	7,704,349	35	31,074,943	35	1,077,474	35	1,077,474	35
Tennessee	1,077,474	195	5,014	57	61,393	37	8,743	35	1,437	50	69,350	83	7,704,349	35	31,074,943	35	1,077,474	35	1,077,474	35
Texas	1,077,474	195	5,014	57	61,393	37	8,743	35	1,437	50	69,350	83	7,704,349	35	31,074,943	35	1,077,474	35	1,077,474	35
Utah	1,077,474	195	5,014	57	61,393	37	8,743	35	1,437	50	69,350	83	7,704,349	35	31,074,943	35	1,077,474	35	1,077,474	35
Vermont	1,077,474	195	5,014	57	61,393	37	8,743	35	1,437	50	69,350	83	7,704,349	35	31,074,943	35	1,077,474	35	1,077,474	35
Virginia	1,077,474	195	5,014	57	61,393	37	8,743	35	1,437	50	69,350	83	7,704,349	35	31,074,943	35	1,077,474	35	1,077,474	35
Washington	1,077,474	195	5,014	57	61,393	37	8,743	35	1,437	50	69,350	83	7,704,349	35	31,074,943	35	1,077,474	35	1,077,474	35
West Virginia	1,077,474	195	5,014	57	61,393	37	8,743	35	1,437	50	69,350	83	7,704,349	35	31,074,943	35	1,077,474	35	1,077,474	35
Wisconsin	1,077,474	195	5,014	57	61,393	37	8,743	35	1,437	50	69,350	83	7,704,349	35	31,074,943	35	1,077,474	35	1,077,474	35
Wyoming	1,077,474	195	5,014	57	61,393	37	8,743	35	1,437	50	69,350	83	7,704,349	35	31,074,943	35	1,077,474	35	1,077,474	35
Grand total	2,224,919	79	46,351	109	2,188,326	70	81,261	96	1,775	43	2,032	19	21,377	31	2,188,326	70	81,261	96	1,775	43

† Returns for the year not complete.

\* This includes the reports for the previous year.



*K.—Statement of disbursements for salaries and contingent expenses in collecting taxes, &c., in insurrectionary districts during the fiscal year ending June 30, 1868.*

State.	Salary.	Tax.	Net salary.	Miscellaneous.	Total.
South Carolina.....	\$6,000 00	\$200 00	\$5,800 00	.....	\$5,800 00
Florida.....	1,768 25	51 96	1,716 29	.....	1,716 29
Mississippi .....	.....	.....	.....	\$32 05	32 05
Total .....	7,768 25	251 96	7,516 29	32 05	7,548 34

*L.—Statement showing the amounts paid to revenue and special agents of internal revenue for salary and expenses; also, the contingent expenses of the office of internal revenue, including salaries of Commissioner and deputy commissioners, clerks, &c., printing, &c., stationery, expressage, counsel fees, moieties and rewards, and taxes erroneously assessed and collected, refunded from July 1, 1867, to June 30, 1868.*

Revenue and special agents:		
Salary.....	\$95,360 04	
Tax.....	2,447 67	
Net salary .....	\$92,912 37	
Expenses.....	60,501 27	\$153,413 64
Contingent expenses, salary, &c., of Commissioner, deputies, &c.:		
Salary .....	\$366,461 58	
Tax.....	4,871 93	
Net salary.....	331,589 65	
Travelling expenses.....	14,080 79	
Tax.....	23 64	
Net travelling expenses .....	14,057 15	
Printing, &c .....	252,810 52	
Stationery .....	13,492 78	
Expressage .....	19,495 20	631,445 30
Counsel fees, moieties and rewards:		
Fees .....	32,639 53	
Moieties.....	868 77	
Rewards.....	15,300 00	48,808 30
Taxes erroneously assessed and collected, refunded .....		1,016,515 79
Total .....		<u>1,850,183 03</u>

*M.—Statement of the amounts paid to internal revenue inspectors in the several States for salary and travelling expenses for the fiscal year ending June 30, 1868.*

States.	Salary.	Tax.	Net salary.	Expenses.	Total.
Maine.....	\$2,332 00	\$23 32	\$2,308 68	\$326 05	\$2,634 73
New Hampshire.....	1,056 00	10 56	1,045 44	621 14	1,666 58
Vermont.....	1,108 00	11 08	1,096 92	930 36	2,027 28
Massachusetts.....	13,904 00	145 72	13,758 28	3,081 20	16,839 48
Rhode Island.....	1,072 00	10 72	1,061 28	111 35	1,172 63
Connecticut.....	3,286 00	32 86	3,253 14	1,253 89	4,507 03
New York.....	104,929 00	1,051 40	103,877 60	15,384 04	119,261 64
New Jersey.....	7,442 00	68 24	7,373 76	1,304 68	8,678 44
Pennsylvania.....	45,410 50	455 06	44,954 64	7,939 08	52,893 72
Maryland.....	5,872 00	61 77	5,810 23	589 37	6,399 60
District of Columbia.....	1,856 00	18 56	1,837 44	1,454 14	3,291 58
Ohio.....	21,131 00	208 28	20,922 72	7,964 49	28,887 21
Indiana.....	6,822 00	68 41	6,753 59	1,937 03	8,690 59
Illinois.....	13,730 00	137 30	13,592 70	7,070 44	20,663 14
Michigan.....	1,808 00	18 08	1,789 92	1,076 72	2,866 64
Wisconsin.....	2,280 00	22 80	2,257 20	1,397 72	3,654 92
Iowa.....	3,708 00	37 08	3,670 92	2,747 55	6,418 47
Minnesota.....	12 00	12	11 88	17 50	29 38
Kansas.....	2,244 00	22 44	2,221 56	1,485 52	3,707 08
California.....	7,688 00	205 26	7,482 74	2,573 26	10,056 00
West Virginia.....	2,316 00	23 16	2,292 84	2,149 99	4,442 83
Virginia.....	7,936 00	79 36	7,856 64	3,913 01	11,769 65
Kentucky.....	11,732 00	117 52	11,614 48	6,836 29	17,470 77
Missouri.....	2,428 00	24 28	2,403 72	1,068 30	3,502 02
Tennessee.....	5,658 00	61 30	5,596 70	4,067 93	9,664 63
Louisiana.....	3,572 00	61 64	3,490 36	322 10	3,812 46
North Carolina.....	214 00	2 14	211 86	196 40	408 26
South Carolina.....	1,280 00	23 01	1,256 99	1,642 16	2,899 15
Georgia.....	3,389 00	41 29	3,347 71	1,567 65	4,915 36
Florida.....	1,068 00	10 68	1,057 32	902 50	1,959 82
Alabama.....	928 00	9 28	918 72	600 65	1,519 37
Mississippi.....	444 00	4 44	439 56	455 40	894 96
Texas.....	2,584 00	58 00	2,526 00	691 69	3,217 69
Arkansas.....	348 00	3 48	344 52	1 66	346 18
Total.....	291,607 50	3,169 44	288,438 06	82,911 23	371,349 29

*N.—Statement of certificates issued and allowed for drawbacks on merchandise exported, as provided for under section 171 of the act of June 30, 1864, for the fiscal year ending June 30, 1868.*

Number of certificates received and allowed, 3,931 ; amount involved..... \$1,399,753 06

## REPORT OF THE SIXTH AUDITOR.

OFFICE OF THE AUDITOR OF THE TREASURY  
FOR THE POST OFFICE DEPARTMENT,  
October 24, 1868.

SIR: In accordance with the uniform custom of this office, I respectfully submit the subjoined statement of the clerical labors performed in this bureau during the past fiscal year.

The forthcoming annual report of this office to the Postmaster General will exhibit in detail all that pertains to the financial transactions of the Post Office Department.

### SUMMARY OF PRINCIPAL LABORS.

The postal accounts between the United States and foreign governments have been promptly and satisfactorily adjusted to the latest period.

24,190 corrected quarterly accounts of postmasters have been examined, copied, re-settled, and mailed.



176      REPORT OF THE SECRETARY OF THE TREASURY.

145,396 letters were received, endorsed, and properly disposed of.  
109,055 letters were answered, recorded, and mailed.  
14,506 drafts were issued to mail contractors.  
4,932 warrants were issued to mail contractors.

The number of folio-post pages of correspondence recorded, viz:

4,465 pages in collection book.  
190 pages in report book.  
905 pages in suit book.  
645 pages in miscellaneous book.  
404 miscellaneous accounts were audited and reported for payment.  
446 special agents' accounts were audited and paid.  
4,400 letter-carriers' accounts were settled.  
\$996,370 77 was paid to letter-carriers.

MONEY-ORDER DIVISION.

1,295 letters relating to money-order affairs were written and mailed, all of which were copied.

The transactions of this branch of the public business involved the amount of \$29,160,534 20.

PAY DIVISION.

24,646 mail contractors' accounts were adjusted, and reported for payment.

75,546 collection orders were transmitted to mail contractors.

97,169 postmasters' accounts were examined, adjusted, and registered.

\$337,184 82 was collected from special and mail messenger offices.

\$2,336,796 86, aggregate amount of drafts issued to pay mail contractors.

\$7,039,861 96, aggregate amount of warrants issued to pay mail contractors.

\$2,084,691 05 was received of postmasters, by mail contractors, on collection orders.

\$36,908 01 was paid for advertising.

\$32,148 48 was collected by suit from late postmasters.

309 suits were instituted for the recovery of balances due the United States, amounting to \$104,150 95.

278 judgments were obtained in favor of the United States.

34 accounts of attorneys, marshals, and clerks of the United States courts were reported for payment.

16,756 accounts of special contractors and mail messengers were adjusted and reported for payment.

9,687 accounts of postal clerks, route agents, &c., were audited and reported for payment.

COLLECTION DIVISION.

The collection division has had charge of the following numbers of accounts, viz:

26,481 accounts of present postmasters.

7,591 accounts of postmasters who became late.

\$19,283 09 was collected from mail contractors by collection drafts, for over collections made by them from postmasters.

\$66,002 53, amount of internal revenue tax received by postmasters,

and amounts withheld from other persons, paid to the Commissioner of Internal Revenue.

In addition, many duties of an important character have been discharged, requiring much time and labor which it would not be practicable to particularize in this report.

I have the honor to be, sir, very respectfully,

H. J. ANDERSON, *Auditor.*

Hon. HUGH McCULLOCH,  
*Secretary of the Treasury.*

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## REPORT OF THE SUPERVISING ARCHITECT OF THE TREASURY DEPARTMENT.

TREASURY DEPARTMENT,  
OFFICE OF SUPERVISING ARCHITECT,  
October 31, 1868.

SIR: I have the honor to submit the following report on the condition of the public property under the supervision of this office, and upon the work performed and expenditures made under its direction during the year ending September 30, 1868; and in so doing have to say that the business of the office has steadily increased, and is now greater than at any time since its organization.

The commencement of new buildings, the preparation of plans for others, the progress of the work on those now in course of erection, the repairing of those already completed, and the supervision of the large amount of real estate owned by the department, have involved a constant amount of care, attention, and anxiety. No pains have been spared to hasten the completion of the various works now in progress, though I regret to state that the results have not been in all cases satisfactory, owing to causes beyond the control of this office, which will be explained in detail. Prominent among these has been the impossibility of compelling contractors for the supply of material and manufactured work, who have taken contracts at rates that they deem unremunerative, to comply with their obligations; the principal difficulty having been with contractors for cut stone, they having, in many cases, owned or controlled the only quarries from which a supply could be obtained, thus placing the department entirely at their mercy. The contracts have been prepared under the advice and with the approval of the Solicitor of the Treasury, and are, it is believed, as stringent and thoroughly binding as any that could be made. It is true the penalty they prescribe for delay remains charged against the contractors, and will be enforced by the department; but an impression appears to prevail that it is only necessary to prove that the price paid them was inadequate in order to obtain relief from Congress. I trust that they may be mistaken, and that they will be held to the strict letter of their obligations.

Another serious cause of embarrassment has been the adoption of the eight-hour system on government works, which has greatly increased the cost and retarded the progress of the buildings under charge of this office. The idea that as much labor can be performed in eight as in ten hours has proved to be utterly fallacious; indeed, the experience of this office justifies the assertion that less labor per hour has, in most cases, been obtained under the eight than under the ten-hour system. It appears to me that the law in force up to the passage of the act in question, which authorized government officers to conform to the rules and

prices established by custom in the different localities, was not only eminently just, but liberal; the uniform practice on all works under charge of this department having been to pay full market rates for labor, and to give the mechanics and laborers employed the full advantage of the interpretation of the local customs on all points, and to avoid interfering in any manner with these questions. It is also, in discussing this subject, worthy of remark, that a workman can earn a larger sum per annum when employed on public than on private buildings at the same per diem pay, there being a much smaller percentage of lost time, and employment being more permanent.

It is a matter of no personal importance to me whether mechanics and laborers work eight or ten hours; but it appears manifest that the system of paying the mechanic who is employed on government work the same price for eight hours that the one employed by private parties receives for ten hours' work is unjust. It has, at any rate, increased the cost of public buildings from twenty to twenty-five per cent. beyond the amount for which I can consent to be held responsible. I can see no reason why the price of labor should be regulated by law any more than that of provisions or other merchandise; or why the mechanic should receive more protection than agricultural laborers, whose pay is less and who work more hours.

The great pressure of important legislation upon the late Congress, and the consequent delay in the passage of the appropriation bills, compelled the suspension of work in some cases, and caused serious delay in others. In my last report I called the attention of the department to the difficulty of obtaining the services of competent and energetic superintendents, and the impossibility of controlling the cost or the quality of the work, or of enforcing a due observance of contracts without such superintendence; and as the Supervising Architect is held responsible for the cost and management of the work, and its success or failure, I would respectfully suggest that he should be authorized to nominate if not to appoint them. I also deem it my duty to say that the duties of a superintendent are sufficiently onerous and exacting to require the entire time and the exclusive attention of a thoroughly competent man; and I can see no reason why a superintendent, paid by the day, should be allowed to attend, during working hours, to private business, any more than a mechanic or laborer under his charge. It is true that the appointment of gentlemen of high social standing, who have a large and lucrative private business, may nominally secure the services of trustworthy and talented persons; but as the duties of a superintendent require, as I before stated, the entire time of just such talent as is necessary to oversee and supervise the execution of the plans of an architect, it is but proper that gentlemen accepting the superintendence of public buildings should understand that their entire time will be demanded by the work under their charge. The experience of the past year fully justifies these remarks, which, it is scarcely necessary for me to say, do not apply, neither are they intended to do so, in the cases of architects who have been employed under a percentage. I deem it my duty to add that the work executed under the supervision of this office has been, with scarcely an exception, carried out in a thoroughly honest and straightforward manner, and with the best intentions; but must say that the most favorable results have been attained at places where superintendents have devoted their entire time and attention to the work.

In my previous reports I have called attention to the fact that the great extent of country over which the supervision of this office extends, and the impossibility of inspecting the works in progress as frequently

as the interests of the department demand, renders it important that its duties should be made in fact, as in name, of a more supervisory nature than at present, and that in the erection of the more important public buildings, which are invariably situated in large cities, authority should be given for the employment of resident architects who would act as the representatives of this office and operate as a direct check on the superintendents. This arrangement would also enable the department to avail itself of their knowledge of local peculiarities and prices and relieve this office of a vast amount of detail.

The experience of this office has justified the determination of the department to make no contract for the erection of buildings save in exceptional cases. The supplies of material and manufactured work have, however, been obtained after due advertisement therefor, and in no case has the contract been awarded to any save the lowest bidder. Could any system be devised that would restrict competition for the erection of public buildings to those only who are competent to estimate correctly the value of the works required and sufficiently responsible to meet their obligation, it would undoubtedly be the most desirable plan for performing the work. This principle can be, and is, carried out by private individuals, who have the right to select their own bidders; but I can see no means by which this system can be applied to public works until it is deemed proper to intrust government officers with the same discretion that is exercised by private persons. Until that can be done or some other remedy devised, I see no alternative except to continue the present system of executing the work under the immediate supervision of a superintendent. With the indiscriminate bidding necessarily allowed for public works, the contract must be allowed to the lowest bidder, although it may be evident that he cannot perform the work for the amount of his bid, or a discretion exercised that practically places the disposition of the contract in the hands of the officer making the award. The result is almost invariably that ignorant and incompetent bidders find the contract a source of loss instead of profit—delay and embarrass the work, and ultimately abandon it or involve the department in vexatious and often fruitless litigation. For these reasons the system of doing the work explained in my last report has been adhered to.

The repairing and remodelling of the old buildings has been proceeded with as rapidly as the means at the disposal of this office would permit, the most important work of this nature having been performed under the immediate charge of superintendents of repairs specially appointed for this purpose with gratifying results. The experience of the past year has been taken advantage of to inaugurate a system of monthly and quarterly reports from the superintendents that show in detail the quantities and cost of each item of work performed under their charge, the old forms having failed to furnish the information necessary to exercise a proper supervision over the progress of the work. It is proposed during the coming season to perfect this plan by the adoption of a uniform system of measurement, the discrepancies in the various localities having prevented as careful a comparison of the cost of work as was desired. I had intended furnishing herewith a schedule of the cost of work on each building, but find it impossible to do so without injustice to some superintendents, the rules of measurement differing materially. I propose in my next report to submit a table, showing the cost of work in each locality, which will be interesting and valuable for reference.

In the preparation of designs (as stated in my last report) I have not considered myself limited by the amount of the appropriation made, except in cases where the cost was specially restricted to the amount,

but have prepared designs for buildings large enough to accommodate the offices for whose use the building was intended, and not more costly than the importance of the locality and the dignity of the government demanded. I believe that this system will be found in the end not only the most satisfactory but economical. The greatest portion of the appropriations which are annually expended for the repairs and preservation of buildings could have been saved had suitable structures been erected originally, while the results are at best unsatisfactory and the accommodations unsuitable. In accordance, however, with your instructions, detailed estimates of the cost of the buildings to be commenced have been prepared from the working plans and specifications, the prices being calculated from the rates paid on the Treasury extension, and are as accurate and complete as they can be made. These prices will of course be somewhat differed from owing to local causes and the efficiency or otherwise of the superintendent, but I can devise no better system. All efforts to obtain data from which to determine the value of work in the different localities have thus far proved unsuccessful, partly on account of the desire of the residents that work should be commenced and their consequent disposition to underrate difficulties and prices, and partly from the want of information as to the cost of the kind of work proposed.

The recent severe earthquakes on the Pacific coast have demonstrated the correctness of the opinions previously expressed by me as to the total unfitness of the custom-house lot at San Francisco as a site for the erection of permanent structures of the kind needed by the government, the property being land reclaimed from the bay and resting on a substrata of quicksand. The custom-house is badly shattered, and though repairs have been authorized, they are mere temporary expedients, the thorough and permanent protection of the building being impracticable. I would earnestly recommend that steps be taken to erect a suitable building in some locality where a good foundation can be obtained, and would suggest that the marine hospital property on Rincon Point, now owned by the government, is the most eligible spot in San Francisco for the purpose. I have also to report that the marine hospital at San Francisco has been abandoned as no longer tenantable. The building is an immense and wretchedly built, though very costly, structure, and has been a constant source of expense to the government from the original defects in its construction. The site, however, is a valuable and commanding one, and though, from the progress of the city in that direction, no longer desirable for hospital purposes, I consider it the most valuable property owned by the United States in that city. I would recommend that steps be taken to secure a suitable location for a new marine hospital building, and would suggest that a portion of some of the government reservations in the vicinity of the city might be found adapted to the purpose.

Through the earnest efforts of the commission appointed by joint resolution of Congress approved March 2, 1867, and the cordial co-operation and liberal action of the city of Boston, a cheap and admirable site has been obtained for the proposed sub-treasury and post office building in that city, Devonshire street having been widened by the city authorities, and the grade changed to meet the views and necessities of the department. Hon. William L. Burt, postmaster of that city, has been appointed custodian of the property, and arrangements made for the commencement of the building as soon as an appropriation is obtained therefor. The crowded condition of the custom-house at Boston, which has long been the cause of complaint and embarrassment, became so serious that the removal of the sub-treasury from the building was found

indispensable. No suitable accommodations could, however, be obtained until a most advantageous lease was effected, as stated in my last report, with the Merchants' Exchange Company for a portion of their building, including their spacious reading room, which has been converted into a business office that is believed to be equal, if not superior in convenience and comfort, to any in the country. The arrangement of the custom-house to utilize the space thus attained is nearly completed.

In my last report I urged the erection in the city of New York of suitable fire-proof warehouses for the examination and appraisal of merchandise entered at that port, and called particular attention to the unsuitable and unsatisfactory accommodations that were at present obtained, at an expense sufficient in a few years to pay the entire cost of erecting suitable buildings. I desire to renew the recommendation, and to urge the propriety of securing, if possible, the entire battery as a site for the revenue buildings needed in that city; and in this connection I have to state that, at the present rate of increase, the custom-house will, in a very short time, be found as inadequate for the transaction of the business of the port of New York as were the buildings formerly occupied at the date of removal from them, the entire building, including the upper and attic stories, which were occupied by the American Bank Note Company until May 1, 1866, now being crowded to its utmost capacity. The purchase of a portion of the Battery as a site for the proposed barge office, and the contemplated and necessary removal thereto of the entire surveyor's department, renders it highly important that steps should be taken to secure this valuable property from the city of New York, who are the owners, and from the liberality with which the city authorities have heretofore treated the government in similar cases, I believe that it can be obtained at a low rate, and that the present custom-house property can be sold for a sum that would enable the department to erect a building ample for the wants of the public business, creditable to the government, and an ornament to the city of New York.

I would respectfully recommend that authority be obtained for the sale or lease of the unoccupied portion of the custom-house lot at San Francisco, California, receiving therefrom, if leased, considerable revenue, the property, although valuable for mercantile purpose, being now of no use to the department; also, for the sale of the old custom-house and lot at Plymouth, North Carolina, which has not been in use for many years, the building being no longer tenatable; and for the sale of the old custom-house lot at Astoria, Oregon, which is at a considerable distance from the present site of the town, and of no value to the department. I would also recommend the sale of the old custom-house and lot at Charleston, South Carolina. It is untenatable and of no value for government purposes, and has not been occupied for any purpose since the recapture of the city.

The property at Waterford, Pennsylvania, the sale of which was authorized by the act approved March 4, 1868, has been disposed of at public auction for a small amount, it being of very little value. The old marine hospital property at Chelsea, Massachusetts, has been sold, except one lot which is considered very valuable, and for which no satisfactory offer could be obtained.

Sites have been purchased for the custom-houses at Astoria, Oregon, Wiscasset and Machias, Maine; the title to the latter has not yet, however, been perfected. A site has also been acquired for the United States branch mint at Dalles City, Oregon, the owner releasing to the government his interest in the property without consideration.

Work has been commenced on the extension of the custom-house at

Bangor, Maine, and on the custom-house at Wiscasset, Maine. Plans and specifications for the custom-house at Astoria and for the branch mint at Dallas City, Oregon, have been forwarded to the superintendents and all arrangements made for the commencement of operations on the cession of jurisdiction over the property by the legislature of the State, as required by law; until then nothing more can be done. Plans for the branch mint at San Francisco have also been prepared and forwarded with instructions for the commencement of operations, which it is proposed to confine principally to quarrying stone and other preliminary steps until further appropriations are obtained.

Repairs and alterations have been made to the following buildings since the date of my last report, viz.: Custom-houses at Alexandria, Virginia; Bath, Maine; Bangor, Maine; Belfast, Maine; Boston, Massachusetts; Baltimore, Maryland; Buffalo, New York; Cleveland, Ohio; Charleston, South Carolina; Chicago, Illinois; Cincinnati, Ohio; Dubuque, Iowa; Detroit, Michigan; Eastport, Maine; Ellsworth, Maine; Erie, Pennsylvania; Galena, Illinois; Gloucester, Massachusetts; Kennebunk, Maine; Louisville, Kentucky; Milwaukee, Wisconsin; Mobile, Alabama; Middletown, Connecticut; Norfolk, Virginia; New Orleans, Louisiana; Newark, New Jersey; New Bedford, Massachusetts; New Haven, Connecticut; New London, Connecticut; Newport, Rhode Island; New York, New York; Oswego, New York; Petersburg, Virginia; Pittsburg, Pennsylvania; Plattsburg, New York; Providence, Rhode Island; Richmond, Virginia; Suspension Bridge, New York; San Francisco, California; Sandusky, Ohio; Savannah, Georgia; St. Louis, Missouri; Toledo, Ohio; Wilmington, North Carolina; Wheeling, West Virginia. Marine Hospitals at Chelsea, Massachusetts; Cleveland, Ohio; Detroit, Michigan; Louisville, Kentucky; Portland, Maine; San Francisco, California; St. Louis, Missouri. Court-houses at Baltimore, Maryland; Boston, Massachusetts; Indianapolis, Indiana; Philadelphia, Pennsylvania; St. Augustine, Florida; Windsor, Vermont.

The site of the marine hospital at Napoleon, Arkansas, which was selected with admirable sagacity, has been swept away by the river, which was perhaps the most favorable disposition of it that could have been suggested, the building having never been needed or used for hospital purposes since its erection, and all attempts to sell it having proved abortive. After all efforts to dispose of it had failed, the officer in charge was authorized, at his suggestion, to wreck the building and sell the material, which appears from his returns to have realized the net sum of thirty dollars, (\$30.) The original cost of the building was \$62,431 02.

I would suggest that some decision be made in regard to the immense and unsightly mass of granite, popularly known as the New Orleans custom-house. The temporary roof that was placed over it some years since will probably need extensive repairs before long. I called attention in my report of 1866 to this building and stated that it had then sunk upwards of two feet. An application having been recently received at this department for the position of gauger and recorder of the monthly settlement, from the gentleman who held that position before the war, it is presumed that the building is still going down. It is worthy of consideration whether an attempt should be made to remodel and complete the building at the least possible expense, or use the valuable material in the erection of a suitable and creditable structure that should not violate the true principles of architectural taste, as is the case with the present one. I am of the opinion that the latter plan would be the cheaper and more desirable one.

A large portion of our public buildings and the approaches to them are blockaded and disfigured by stands for the sale of fruit, periodicals, and other articles of like nature. I can see no reason why one person should be permitted to occupy any portion of government property more than another; and as the whole system is an unmitigated nuisance, I recommend that it be prohibited by law.

#### TREASURY EXTENSION.

The completion of the north wing of the Treasury extension and approaches has been urged forward as rapidly as the means at the disposal of this office and the nature of the work would permit, and it is believed that the progress has been equal to that attained last year, though the work was not of a nature to attract as much attention. The three upper stories will be completed and can be occupied by the 1st of December next, and the remainder of the building, should no unforeseen difficulty occur, by the 1st of January following, or less than two years from the time the removal of the old State Department was completed, and twenty-one months from the date the first stone was laid in the foundation. The south wing was commenced on the 7th of September, 1855, and was completed for occupancy about the same time in 1861; the approaches were not, however, completed until some time subsequently.

In the completion of the north wing of the building I have endeavored to make it the best finished and most durable portion, and, as far as the original design would permit, the best and most artistic work that the skill of American mechanics could produce, and have especially avoided all shams and imitations. I could, it is true, have shown a large apparent saving and reduced the expenditures considerably by following the example of my predecessor, as explained in his report of September 30, 1863; or, in other words, by the omission of important and necessary portions of the interior finish and by lowering the standard of workmanship to that executed on ordinary buildings. I have, however, used every exertion to procure and produce the work at the lowest possible cost, and have the satisfaction of knowing that all contracts made by me have been at less than market rates.

I stated in my last report that arrangements had been made to provide a suitable business room for the cashier's department of the Treasurer's bureau, the one now occupied being a mere temporary expedient as before described. The proper method of arranging and completing this room (which is in fact the only strictly public one in the Treasury building) was carefully considered, and a thorough examination of the comparative cost of scagliola, frescoing, painting, and other modes of interior decoration made before the production of the present design, which was referred by the department to the Hon. William E. Chandler, assistant secretary, and the Treasurer of the United States, Hon. F. E. Spinner, and after careful consideration and investigation was approved by them. It was considered that this room should in the purity of its design, and by the avoidance of all shams and imitations of material, be emblematic of the dignity of the nation and the stability of its credit. The high character of these gentlemen will, it is believed, satisfy the most rigid economist that the design is not more costly than was demanded by the use for which it was intended. The work has been executed at so low a rate that it would be impossible to duplicate it unless at a greatly advanced cost, the contractors declining to furnish any more material at the rates paid. In this connection it is but just to



express my obligations to Henry Parry, esq., of New York, who, though originally the contractor for but a comparatively small portion of the marble work, has supplied, at the original contract prices and at considerable inconvenience to himself, the deficiencies caused by the failure of other contractors to furnish the materials contracted for by them.

In my last report I called attention to the excessive height of the sub-base of the exterior balustrade, which, by destroying the proportion on which all the beauty of classic architecture depends, diminished the apparent height of the building and destroyed the harmony between it and the balustrade. In completing the north front the sub-base was lowered in accordance with those views. The result has fully justified my expectation and given general satisfaction. The completion of the building rendered it necessary to adopt the remarkable galvanized iron "acroterial ornaments" designed by my predecessor, and remove the stone balustrade, or remove the galvanized iron and restore the balustrade. It is scarcely necessary to say the balustrade was adopted, and the paltry galvanized iron work that has so long disfigured and disgraced the grand western front of the building has been removed. The leakage of the gutters on the south front rendered their reconstruction necessary. The balustrade on that front was therefore reduced to the same height, and the gutters repaired in such a manner as will, it is believed, protect the building from leakage, which has heretofore invariably followed each severe snow storm.

I desire to call attention to the unsightly protuberance over the west front, generally supposed to be a shot-proof turret on the "monitor" principle erected for the defence of the building, but which was supposed by its designer to be a sky-light. Efforts have been made to use it for that purpose since its completion, though without much success. I recommend its removal and the erection of a sky-light to the main stairway, that will give some light and ventilation to the building without disfiguring the exterior. I would also recommend that the inclined driveway and enormous area that now destroys the proportions of the western front be dispensed with, and the area reduced to such a width as will give sufficient light and ventilation to the cellar without affecting the architectural symmetry and proportion of the building. It was constructed in the belief that fuel could not otherwise be supplied to the building, which I have shown in the arrangements for the supply for the north wing to be an error. I would also call attention to the ingenious effort to destroy the architectural effect of the beautiful south portico by illuminating its background with a sky-light, and strongly recommend that the original design be restored, which can be done at a reasonable expense.

The design for the approaches to the north wing was adopted after much study and consideration, and is believed to be as satisfactory a solution of the problem as the location of the building would permit, and no more costly than the difficulties to be overcome and the character of the building required. In this connection I desire to recommend the removal of the driveway under the south portico, which is entirely unnecessary, and detracts so much from its architectural effect. The fence on each side of the same can then be dispensed with, and the gardens carried to the line of the area. I would also urge that the present fences and gates enclosing the south front be removed and the approaches completed in harmony with those of the remainder of the building. The cost would not be great, and when compared with the improvement this change would make in the appearance of that front, and particularly in the portico, would be trifling.

In my last report I urged the condemnation of a strip of land 61 feet wide on the east side of Fifteenth street, between New York and Pennsylvania avenues, and the removal of the street a corresponding distance from the Treasury building. I desire to renew my recommendations, and say that I believe that the adoption of this plan is indispensable to the proper completion of the building, and as each year adds to the value of the property and improvements thereon, I would strongly urge that immediate steps be taken to secure it. In this connection I desire to remark that in my opinion the extension of the Treasury building at its present level was an error, though I cannot too highly praise the design, for which the country is indebted to Thomas U. Walter, esq., whose knowledge of classic architecture is probably unsurpassed by any living architect. Unfortunately, other parties were intrusted with the execution of his design. The old buildings should have been raised to a proper grade, (which was entirely practicable at that time,) or a building according to Mr. Walter's design commenced nearer the Executive Mansion, which would probably have been the cheapest and most satisfactory arrangement, and would have avoided the present necessity for changing the line of Fifteenth street, and lowering its grade and that of Pennsylvania avenue on the north, from Seventeenth to Fifteenth streets, which in connection with the condemnation of this strip of land I desire to recommend. A careful survey has been made, and no practical or serious difficulty exists to prevent the adoption of this plan, which would relieve the Treasury building from the difficulty of its present location, and render it the grandest departmental building in the world. I inclose a plan showing the Treasury building and grounds, and an elevation of the west front of the building according to this plan. I also enclose plat of reservation No. 1, including the grounds of the Executive Mansion, and of the Treasury and War and Navy Departments, which has been prepared with a view to harmonize the recent improvement of the Treasury building and grounds and the proposed improvements of the War Department with the original design of the lamented Downing—to connect the Executive Mansion and the departments with the Capitol grounds by continuous drives through the mall and the reservations—a project which I strongly recommend be carried out at the earliest moment. No serious difficulty exists, and it can be accomplished at a small expense, giving Washington in her midst an ample park for the recreation and amusement of her citizens, and one that from its location is available to the poorest as well as the richest. The prominent feature of the plat I submit herewith is the extension of the avenue recently formed between the Executive Mansion and the Treasury on the arc of a circle towards Seventeenth street, and its ultimate extension between the Executive Mansion and the War and Navy Departments. I have been permitted by the courtesy of Brigadier General N. Michler, Commissioner of Public Buildings and Grounds, to complete the grading of this avenue to 17th street, without expense to the government, by depositing thereon the earth removed thereto from the Treasury extension. I would strongly recommend that authority be given to the Commissioner to open the avenue between the Executive Mansion and the War and Navy Departments, and to grade Pennsylvania avenue and Fifteenth street, as suggested, to such depth as may be found necessary.

A careful examination of the east front has shown the stone to be rapidly disintegrating, and extensive and costly repairs necessary. It has therefore been deemed desirable to take no action in the case until a decision has been made by Congress as to the propriety of rebuilding it in granite in a manner corresponding with the rest of the building, and

changing the line of Fifteenth street in accordance with the plan here-with submitted.

CUSTOM-HOUSE, ASTORIA, OREGON.

An entire block, represented to be one of the best in the city, has been purchased as a site, for the sum of eight thousand (8,000) dollars. Plans and specifications, with full instructions, have been forwarded to the superintendent, and all necessary steps taken to commence work immediately on the cession of jurisdiction over the property by the State of Oregon, as required by the act approved September 11, 1841. Until this is done no further steps can be taken.

The building will be 60 by 45 feet, two stories in height, and will be practically fire-proof, the joists being deadened and isolated from the flooring and finish by a layer of cement. The exterior will be of rubble stone, with dressings of hammered work. Its estimated cost, at Washington prices, is \$52,672 50, exclusive of fencing, grading, sewerage, and the supply of water and gas. The cost at Astoria will be considerably greater, but how much I have not the means of deciding.

CUSTOM-HOUSE, BURLINGTON, VERMONT.

In my last report I stated that this building had been remodelled and repaired. This was an error arising from the fact that the expenditure had been authorized but not made by the collector, no satisfactory proposals for the work having been obtained. The pressure of business has prevented the execution of the work during the present season, more urgent demands having also been made on the appropriation elsewhere. Such repairs as were indispensable have been executed under the immediate supervision of the collector, and arrangements made for the completion of the work during the coming season. New furnaces of improved design and sufficient capacity to heat the building have also been provided.

CUSTOM-HOUSE, BANGOR, MAINE.

The extension of this building, so much needed and so long contemplated, was commenced on the 18th of May last, and is progressing rapidly and favorably, under the judicious and able management of the superintendent. Great difficulties have, in consequence of the peculiar location of the building in the middle of the Kenduskeag river, been experienced in obtaining suitable foundations, and it has been found necessary to carry them to a considerably greater depth than was anticipated. The work was also delayed much in its early stages from the impracticability of working except at low tide. A fine foundation has, however, been obtained, and all difficulties successfully overcome. The superintendent reports that he will, should the weather prove favorable, complete the roof the present season; should he succeed, it will be, considering the nature of the work, one of the most rapid instances of construction within the knowledge of this office. The work has also been done at very satisfactory rates. The nature of the improvement being such as to render the occupation of the old portion of the custom-house during the progress of the repairs extremely inconvenient and uncomfortable, it was important that the work should be completed at the earliest moment. The superintendent has, therefore, during the long summer months, been enabled to obtain 16 hours work per diem by working two separate sets of hands eight hours each, thus performing two legal days' work on

each working day. He has, however, neither claimed nor received any extra compensation, though he has performed twice the labor each day of any employé under his charge. No doubt exists as to the entire completion of the work during the coming season.

#### CUSTOM-HOUSE, BOSTON, MASSACHUSETTS.

The removal of the sub-treasury from this building having, as I before explained, been effected in a satisfactory manner, the department has been enabled to afford some relief to the overcrowded condition of the custom-house. The alterations necessary to utilize the space thus gained are in progress and will soon be completed, when the building will be not only in excellent repair, but it is believed as conveniently arranged as possible.

#### CUSTOM-HOUSE, BUFFALO, NEW YORK.

The lower story of this building, which is occupied by the Post Office department, has been remodelled and repainted, and is now well and conveniently arranged for post office purposes. A new roof is much needed, which will be constructed during the coming season, if practicable. The building is otherwise in good condition.

#### CUSTOM-HOUSE, CHICAGO, ILLINOIS.

This building has been thoroughly repaired and remodelled during the past season, at the cost of \$23,320 36. The galvanized iron roof has been replaced by an excellent one of slate; the bonded warehouse removed from its basement, and the additional room thus obtained devoted to the post office department, which has been rearranged, provided with new and improved distributing tables, lock-boxes, &c., and is now one of the best and most convenient in the country.

Additional room has been obtained for the use of the officers of the judiciary by the rearrangement of the upper story. The building, though large, is inadequate for the proper transaction of the public business in that city, and with its rapid growth, I am of opinion that the day is not far distant when the interests of the public service and the convenience of the citizens of Chicago will demand the erection of a new and commodious structure for the accommodation of the revenue officers of the government, and the present building devoted exclusively as a post office and court-house.

#### CUSTOM-HOUSE, CAIRO, ILLINOIS.

Work was suspended on this building until the latter part of August of the present year, the former appropriation having been exhausted, and the new one not becoming available until about that time. Since its resumption it has been pressed rapidly forward, and it is hoped to have the entire building completed before the close of the coming season. Much difficulty has been experienced in consequence of the changes that have been made in the design during the progress of the work, the building having been originally designed as a two story structure, 73 feet 8 inches long by 59 feet wide, which was believed by the department ample for the wants of the city, and work was commenced on that basis. The length of the building was afterwards extended to 100 feet, at the request of the senators and a large majority of the representatives from Illinois. The act approved July 25, 1868, making it also a court-house,

has necessitated a third change, which, it is trusted, will be the last, and that nothing will prevent its speedy completion.

CUSTOM-HOUSE, CINCINNATI, OHIO.

After long and urgent solicitations on the part of the officers in charge of the customs and post office departments of this building, authority was granted for certain changes in the portions of the building occupied by them. The interior of the building has also been thoroughly renovated and painted. These expenditures could have been avoided had the remodelling of the building on which so much time and so large a sum were expended in 1864, 1865, 1866, been properly performed. Other changes are much desired, but the means at the disposal of this office did not permit further expenditures. In this connection I desire to call attention to the inadequate size of the building and the urgent necessity of erecting one large enough to accommodate the wants of the public business in that city.

CUSTOM-HOUSE, DETROIT, MICHIGAN.

Steps have been taken to place this building in thorough repair, which is much needed. The roof and gutters are in bad condition and must be replaced. The interior requires thorough renovation and repair, and is at present in anything but a creditable condition. The improvement of this building has long been contemplated, but owing to the limited amount of funds at the disposal of this office, action could not be taken at an earlier date.

CUSTOM-HOUSE, EASTPORT, MAINE.

This building has been thoroughly repaired, the roof made tight, the interior, the wood and iron work of the exterior repainted, the brick-work repointed, sewer and pavement relaid, and the entire structure placed in as good condition as its bad design and worse construction would permit.

CUSTOM-HOUSE, GLOUCESTER, MASSACHUSETTS.

Repairs costing \$1,060 have been made on this building during the past year, which included only such items as were absolutely necessary for its preservation and the comfort of the officers occupying it, as the repairs of the roof and gutters, removal of the old balustrade, (which in a building professedly fire-proof was of wood,) renovating the interior, &c. The present roof is of galvanized iron, and must be replaced at an early day, though the repairs lately made upon it will preserve it until another season. New furnaces are also required, the present ones being worthless.

CUSTOM-HOUSE, KENNEBUNK, MAINE.

This building was purchased in 1832, and is not of fire-proof construction or of much value. It has been thoroughly and judiciously repaired at a very small expense under the direction of the superintendent at Portland, and is now in good condition.

CUSTOM-HOUSE, LOUISVILLE, KENTUCKY.

In my report for the year ending September 30, 1866, I stated that the upper stories of this building had been remodelled and repaired, and that, with the exception of the lower or post office story, it was in good condition. Repeated complaints of the condition of the post office department had been received, but from the limited means at the disposal of this office, no relief could be afforded until the present season, when that portion of the building was remodelled under the personal supervision of Judson York, esq., superintendent of repairs. The entire building is now in good condition, and, it is believed, is as conveniently arranged as its structural defects will admit.

CUSTOM-HOUSE, MILWAUKEE, WISCONSIN.

The repairs and alterations of this building have been completed, and it is now in good condition. The steam heating apparatus, however, put in last season, was not completed in a satisfactory manner and will require some alterations to make it creditable to the contractors or to the department. No provision was made to aid the ventilation of the building, and even the imperfect arrangements previously provided were ignored. Arrangements have been made to remedy the defects and place it in proper condition.

CUSTOM-HOUSE, NEW BEDFORD, MASSACHUSETTS.

This building, which is old-fashioned but solidly constructed of undressed granite, with dressings of hammered work, has been renovated and the large business room made available for the business of the port. New sash have been provided for the windows and general repairs made. More are required, but those executed were the most pressing, and were all the means at the disposal of this office would permit.

CUSTOM-HOUSE, NEW YORK, N. Y.

The alterations and repairs of this building have been completed, including ventilation of the rotundo, the repairs and improvements in heating apparatus, and give general satisfaction. File-rooms have been provided in the attic story, and the customs records heretofore stored in the sub-treasury removed thereto. Many of the offices have been refurnished, the old furniture having been in constant use for many years, and the entire building is in very fine condition, though overcrowded and too small for the rapidly increasing business of the customs department in that city.

In this connection I desire to call attention to the recommendation contained in another portion of this report, in regard to the desirability of obtaining sufficient space on the Battery for the erection of suitable buildings for the revenue department at that port.

CUSTOM-HOUSE, NASHVILLE, TENNESSEE.

No steps have yet been taken towards the erection of this building, the site purchased some years since being entirely too small to permit the erection of a suitable structure. Efforts have been made to purchase sufficient additional property to make the lot adequate to the necessities of the proposed building, but the prices demanded have been, in the

opinion of the department, excessive. A lot of ample size, said to be in a good location, has been offered in exchange for the custom-house lot, and I would recommend that the department be authorized to exchange or sell the present lot and purchase a more suitable one with the proceeds.

CUSTOM-HOUSE, OGDENSBURG, NEW YORK.

This building is rapidly approaching completion, the exterior walls being finished, and the roof so far advanced that no doubt of its completion during the coming season exists. At the urgent request of prominent citizens of Ogdensburg, and upon the recommendation of Hon. C. T. Hulburd, representative from the district, estimates were submitted for a dome not contemplated by the original design, which were approved by Congress. This addition not only greatly improves the appearance of the building, but affords a lookout from which an uninterrupted view of the river can be obtained for upwards of ten miles by the customs officers.

The building is constructed of Cleveland, Ohio, stone, with slate roof, the dome of iron and slate. The quality of the work is of the best, and the management of the superintendent is believed to be highly creditable to him. The whole of the stone for the basement was quarried under his immediate supervision, and the stone for the superstructure cut in the same manner by days' work. A contract has been made with James P. Wood & Co., of Philadelphia, for the heating of the building, and arrangements made for its completion during the coming season.

CUSTOM-HOUSE, PORTLAND, MAINE.

Work on this building has been pressed as rapidly as possible, though, I regret to say, with the most unsatisfactory results. No doubt was felt at the date of my last report as to the completion of the exterior, including the roof, during the present season, and had the contractor for the supply of granite-work fulfilled his obligations, no difficulty would have been experienced in accomplishing that result. Every effort has been made by the superintendent and the department to compel an observance of the terms of the contract as regards time of delivery, but as before stated, without success. The contractor having practically the control of the quarry, the department has been powerless in the matter. The workmanship is, however, unexcelled by that of any building in the country save the Treasury extension. In this connection I may say that the granite for the principal part of the basement story (which was not included in the contract) was purchased for the department and cut under the immediate supervision of the superintendent, with the most gratifying results. Had this plan been adopted with regard to the remainder of the building, no difficulty would have been experienced; and though the first cost would have been somewhat greater, (the contract having been taken at extremely low rates,) it is believed that the ultimate cost of the building would have been less, as the expenses rendered necessary by delay in the delivery of material would have been avoided. Arrangements have, however, been made that will prevent any delay during the coming season.

CUSTOM-HOUSE, PORTLAND, OREGON.

Designs for this building are in progress, but it is feared, from information recently received at this office of the prices of work and material on the Pacific coast, and of the size of the building required, that the

amount to which the department is limited by the act approved July 20, 1868, will prove insufficient for its completion. I would, therefore, recommend that authority be obtained for the expenditure of a sum that will make the building a satisfactory and creditable one—one that will not, as has been too often the case, require rebuilding in a few years to meet the increased demands of the public business. Portland being the second commercial port on the Pacific coast, it appears to me desirable that ample and sufficient accommodations should be provided, and that the building, when erected, should be creditable to the government.

#### CUSTOM-HOUSE, PITTSBURG, PENNSYLVANIA.

This is perhaps the worst and most unsightly building of any importance under charge of this office, and is utterly unfit for government use. The post office is wretched in the extreme, without light, ventilation, or ordinary conveniences. The other portions of the building are little better, and the entire structure is a disgrace to the government. The building was, I have been informed, originally designed for a warehouse; and though rather a costly structure for such a purpose, is certainly better fitted for that than its present use.

#### CUSTOM-HOUSE, PHILADELPHIA, PENNSYLVANIA.

The general business room of this building has been rearranged, refitted, and painted, and the old and much worn wooden floor replaced by marble tile. It is now convenient and well arranged for the transaction of business, and entirely satisfactory to the officers of customs, though from the excessive height of the counter screen not as elegant as was designed. Other repairs have been made and the building is in creditable condition.

#### CUSTOM-HOUSE, SAVANNAH, GEORGIA.

The lower story of this building, now partially occupied by the post office, was originally designed as a warehouse, and though suitable for such purposes is entirely unfit for its present use, being damp and illy ventilated and lighted. Efforts have been made to afford some relief, and a rearrangement of the post office portion of the building authorized that will greatly improve it, though not remove the principal causes of complaint. This building is much in need of thorough repairs, which it is proposed to make during the coming season.

#### CUSTOM-HOUSE, ST. LOUIS, MISSOURI.

I have before called attention to the unsuitable character of this building, and the utter impossibility of making it convenient and suitable for the transaction of the business for which it is used. The increase of the post office business at this point, caused principally by the rapid construction of the Pacific railroad, has rendered some changes necessary which are now in progress and will greatly improve the condition and increase the amount of accommodation in this department.

#### CUSTOM-HOUSE, SUSPENSION BRIDGE, NEW YORK.

This building, purchased in 1867 for the sum of six thousand dollars, (\$6,000,) is now being remodelled and adapted to the wants of this department. Upon a careful examination more extensive repairs than



were anticipated have been found necessary. A new slate roof has been constructed, and the interior arranged to accommodate the post office as well as the customs department, ample accommodations being obtained for each. The work is progressing favorably and will be completed at an early day. Furnaces of sufficient capacity to heat the building will be provided, and the entire structure placed in the best possible condition.

CUSTOM-HOUSE, ST. PAUL, MINNESOTA.

The progress of the work on this building has been less satisfactory than any under the supervision of this department, the walls being levelled up to the first floor only. The building will be of Norman architecture and constructed of rubble-stone, with dressings from a granite quarry recently discovered near the falls of St. Cloud, and opened to supply the stone for this building. It is of an excellent quality and will undoubtedly be a great acquisition to the resources of the west, and is peculiarly valuable and interesting as being the only known deposit of that valuable material in the Mississippi valley. Favorable contracts for the supply and cutting of the granite have been made, and it is hoped that the difficulties have been so far overcome as to enable good progress to be made during the coming season.

CUSTOM-HOUSE, TOLEDO, OHIO.

I desire to call attention to the disgraceful condition of this building, and recommend that an appropriation be obtained for remodelling and completing it, for fencing and grading the lot, and for paving the surrounding streets, or that the building be removed and a suitable and creditable one erected, the latter being in my opinion the more preferable.

CUSTOM-HOUSE, WISCASSET, MAINE.

The act making an appropriation for rebuilding the custom-house at this place authorized the Secretary of the Treasury to purchase a new site if deemed desirable, the old lot being found unsuitable and inadequate. A site, centrally and admirably located, has been purchased for the low sum of eighteen hundred dollars, (\$1,800,) and the building not being of sufficient importance to warrant the employment of a resident superintendent, a contract for its erection has been made with William Hogan, esq., of Bath, Maine, for the moderate sum of seventeen thousand dollars, (\$17,000,) he being the lowest bidder; the work to be done under the supervision of the superintendent of the extension of Bangor custom-house, who is authorized to visit and inspect it as often as may be necessary. The building will be two stories in height, 40 by 52 feet, and of the best hard-burned brick, with granite dressings. It will accommodate the post office, custom-house, and officers of internal revenue, and by the terms of the contract is to be completed on the 1st day of June, 1869.

MARINE HOSPITAL, CHELSEA, MASSACHUSETTS.

The indebtedness on this building has been discharged, leaving a balance of \$1,851 14, which it is proposed to expend on the most important portions of the work that yet remain to be done, the cost of which is estimated at \$3,570. The work performed on this building was in many

respects equivalent to its reconstruction, and it is no exaggeration to say that nine-tenths of the expenditure could have been avoided had the work been properly designed and faithfully executed; in addition, many defects exist for which there is no practicable remedy. The building is however in creditable condition, admirably located, spacious, and, though defective in means of ventilation, one of the best marine hospitals in the country.

#### MARINE HOSPITAL, CHICAGO, ILLINOIS.

Great difficulty has been experienced in obtaining material for the exterior walls, and the progress of work has been much retarded thereby. I had expected the building would have been ready for the roof this season, and regret that its progress has not equalled my expectations; the work has, however, been done in the most substantial and workmanlike manner, and, considering the quality, at fair prices.

The work has been done in a much superior manner to the requirements of the specifications and the instructions of the department, though not, perhaps, better than the importance and nature of the building demand. The building, it is confidently expected, will be completed ready for occupancy during the coming season, and will, it is believed, be one of the most convenient and comfortable buildings of its kind in the country, and the best ventilated hospital in the world.

#### MARINE HOSPITAL, LOUISVILLE, KENTUCKY.

The repairs and remodelling of this building, which is one of the most admirably located in the country, was commenced in September, 1867. The estimate of the cost of the work made by the superintendent amounted to \$12,242 17, which was approved by this office. An allowance of \$2,224 03 for extra work, reported by the superintendent to be found necessary during the progress of the repairs, was also made, which it was supposed and understood would complete the work. Greatly to the surprise of the department, a further estimate was subsequently forwarded by the superintendent for the sum of \$4,474 02, which, after consideration, he was authorized to expend, provided he could complete all the work and place the entire building and premises in the best condition, but not otherwise. This sum he also expended and forwarded a further estimate for \$5,862 12, upon receipt of which work was at once suspended and an investigation ordered. As to the results of which, as they are at present the subject of legal proceedings, it would perhaps be improper for me to do more than express my entire conviction that the work has cost enormously and been disgracefully done. The repairs have been completed by Judson York, esq., in connection with his investigation of the management of the previous superintendent, whose conduct, under any circumstances, is deserving of the highest censure.

#### MARINE HOSPITAL, NAPOLEON, ARKANSAS.

During the past season the last of this building, with its foundations, as previously remarked, was washed into the Arkansas river. It has been occupied for the last two years by an officer of the Freedmen's bureau, who also acted as custodian for this department. After ineffectual efforts to dispose of the property, and when it became evident that the building could stand but a short time longer, orders were given him to remove all the material possible and to dispose of the same on the best terms, but it appears from the report of the custodian that, after

deducting the cost of removal and the expenses of sale, the material only realized the small net sum of thirty dollars, (\$30.)

**MARINE HOSPITAL, PORTLAND, MAINE.**

Further complaints having been made of the defects in this building, a thorough examination was ordered and disclosed defects in the construction discreditable to the contractors and the superintendent under whose supervision it was erected, and which furnished conclusive evidence that the complaints of the physician in charge were not ill-founded. Extensive repairs have accordingly been made and the most serious defects partially remedied, but the quality of workmanship is so inferior the building will probably demand, as heretofore, a large annual outlay for repairs. The site is an admirable one, but the building is neither convenient or attractive.

**MARINE HOSPITAL, SAN FRANCISCO, CALIFORNIA.**

This costly but poorly constructed building has been abandoned for hospital purposes, the city having graded the streets adjoining the hospital lot to a depth of over forty (40) feet below its level, and the banks having receded so far as to affect the foundations on one side, it is reported to be in imminent danger. The title to the property being yet in litigation, the department has not felt authorized in expending any large amount thereon, more especially as the cost of retaining walls would have been greater than the value of the building. Steps have been taken to secure an early decision as to the title, and it is not doubted that it will be a favorable one. I consider the property the most valuable for government purposes in the city of San Francisco.

**MARINE HOSPITAL, ST. LOUIS, MISSOURI.**

This building is much in need of remodelling and rearranging, there being no means of heating or ventilation. The fumes of the laundry penetrate the entire building and are most offensive. The patients occupy during the summer a temporary but comfortable ward erected during the war while in charge of the War Department. Some changes and repairs were found necessary before they could be removed to the main building for the winter. These have been made, water and gas introduced into the building, and arrangements made for remodelling it during the coming season.

**COURT-HOUSE, BOSTON, MASSACHUSETTS.**

The repairs and remodelling of this building have been nearly completed. New windows have been cut, new sash provided for the old ones, the interior repainted and repaired, and the building placed in as good condition as practicable. It is not, however, suitable for the purpose, not being fire-proof, but of ordinary construction.

**COURT-HOUSE, DES MOINES, IOWA.**

A contract for furnishing all the cut stone for the building, above the level of the water-table, was made on the 10th of February, 1868, with N. Osborn, esq., of Rochester, New York, for the sum of \$47,735, he being the lowest bidder; the delivery of the material to be completed by the 1st of November, following. Every effort has been made to com-

pel the fulfilment of the contract, without success, and it is believed the contractor is not entirely responsible for the delay—a strike at the quarries from which the stone was procured having rendered it impossible for him to obtain material at a time when most needed. The failure is to be the more regretted as the building could have been roofed during the present season, had the contractor complied with his obligations. The building will be 116 by 64 feet, two stories in height, with basement and attic, and is constructed of Joliet limestone, with ashlar from the Athens quarries.

#### COURT-HOUSE, MADISON, WISCONSIN.

Work on this building is progressing as rapidly as the difficulty of procuring labor and material will permit, and the quality is unsurpassed by any similar structure in the United States. The exterior is of cut stone; the ashlar from the quarry of cream-colored magnesian limestone, purchased by the department in the vicinity of Madison, and the dressings of the well-known Joliet limestone—the former quarry having failed to furnish stones of sufficient size for them. The work is finished more elaborately than was required by the specifications, or contemplated by the department, but it is believed that the superintendent has used every effort to reduce the cost, without depreciating the quality of the workmanship, and has made every endeavor to hasten its completion.

The principal expenditures having been for labor, (the stone being cut by days' work,) the eight-hour system has increased its cost and delayed its progress more than in some other cases. The building, when completed, will be inferior to none in the west.

#### COURT-HOUSE, PORTLAND, MAINE.

The remarks in regard to the custom-house at this place apply with even greater force to this building. No efforts have been spared, either by the department or superintendent, to procure material from the contractors, but with the most discouraging results. The material furnished has, however, proved entirely satisfactory in quality, and had the contractors fulfilled their obligations as well in the time of delivery as in other respects, no cause of complaint would have existed. It is proper and just to say that the superintendent is of opinion that they have exerted themselves to the utmost to meet their engagements, and that the means at their disposal were inadequate, and the supply of marble limited, the quarry having been recently opened.

#### COURT-HOUSE, SPRINGFIELD, ILLINOIS.

The exterior of the building, including the roof, has been completed, the windows glazed, and the outer doors hung. The amount of work performed by the superintendent does not equal the expectations of this office, but he reports unusual difficulties in obtaining labor, while the operation of the eight-hour system has been most unfavorable, the progress of the work being retarded and its cost greatly increased thereby. The detailed reports of the superintendent have not as yet been received, and I cannot therefore speak with the confidence I desire, but it is believed that the work has cost considerably more than at other places. Work is now suspended, and a full and searching investigation will be made before the resumption of operations.

The building is 60 by 120 feet, three stories in height, and is constructed of stone from the Nauvoo quarries. The design is extremely

simple, and depends for its architectural effect entirely upon its proportion and the beauty of the material. A contract for heating it by low-pressure steam, on the principle of Gould's patent, has been made with Messrs. James P. Wood & Co., of Philadelphia.

#### POST OFFICE AND SUB-TREASURY, BOSTON, MASSACHUSETTS.

As previously stated in my report, an admirable site has been secured for this building, and all preliminary questions in regard to grades of the adjoining streets, &c., satisfactorily arranged. Plans for the building are in course of preparation, but are not yet sufficiently advanced to enable me to make an accurate estimate of its cost. It is expected, however, that it will be in the neighborhood of \$800,000, though this sum may be reduced considerably.

#### BRANCH MINT, SAN FRANCISCO, CALIFORNIA.

Plans for the new mint have been prepared and forwarded, with instructions to commence quarrying stone for the building, which will be obtained from the government quarries on Angel island, permission having been obtained from the War Department, the entire island being under its jurisdiction.

The building will be two stories and a basement in height, and is a simple but imposing specimen of the Roman Doric. No ornamentation has been attempted, but dependence placed on the magnitude and proportion of the building for its architectural effect. No pains have been spared to make it, when complete, not only the finest and best constructed building on the Pacific coast, but the best arranged mint in the world.

The destruction of the custom-house and other buildings, public and private, in San Francisco by earthquakes has rendered it necessary to take every precaution to prevent a similar catastrophe to the proposed building, and I am willing to risk my professional reputation upon its stability if properly carried out according to my plans.

In determining the size of the building, and its internal arrangement, I have been governed by the opinions of the superintendent and officers of the present branch mint at San Francisco and of the present and late director of the mint, to whose inspection the plans have been submitted, and by whom they have been approved. A careful and detailed estimate of the cost of the building has been made, which amounts, at the cost of work on the north wing of the Treasury extension, to \$939,289 90, exclusive of fencing and grading.

#### BRANCH MINT, CARSON CITY, NEVADA.

In my last report I stated that an examination of the expenditures on this building and the management of the superintendent had been ordered, the cost of work and material having greatly exceeded the expectations of the department. This has been made by J. F. Morse, esq., of this office, one of its oldest and most valued officers. He reports that a careful and searching investigation has failed to disclose the slightest suspicion of dishonesty or incompetency on the part of the superintendent, and that the work is of the most durable and substantial character. The high reputation of the superintendent and of his endorsers, as well as of the disbursing agent, sustain the position of Mr. Morse. I am, therefore, of the opinion that the superintendent has acted with strict

integrity as regards his expenditures, though, from the anxiety he shared in common with the citizens of Nevada to secure the erection of the building, he led the department to believe that it could be erected for a much less sum than has been found necessary, work having been once suspended, and only resumed on his promise to complete the building within the amount of the original estimate. The building has been constructed of rubble-stone, with hammered dressings, and is a handsome and convenient structure; it is now ready for the reception of the machinery, and will be, excepting the one at New Orleans, the most convenient branch mint in the country.

The cost of the building has been \$180,154 35; of sewerage and water supply (the latter having been brought some distance from a valuable and unfailing spring) \$16,033 26, making a total of \$196,187 61.

#### BRANCH MINT, DALLES CITY, OREGON.

A suitable and well-located site has been obtained for this building without cost to the government. Plans and specifications, with full instructions, have been forwarded to the superintendent, and all necessary steps taken to commence work, as at Astoria, immediately on the session of jurisdiction over the property by the legislature of Oregon, as required by law.

The building will be well and conveniently arranged for its intended use, and practically fire-proof. It is to be 90 by 63 feet, two stories in height, with a one-story engine house, 30 by 16 feet, and will cost, at Washington prices, the sum of \$98,616 79, exclusive of fencing, grading, &c. The prices in Oregon being much greater than here, these figures will doubtless be considerably increased.

#### APPRAISERS' STORES, PHILADELPHIA, PENNSYLVANIA.

The old Pennsylvania bank building (on the site of which this building is being erected) has been removed, the walls of the basement and first and second stories completed, and the work suspended. The appropriations, which were reduced \$25,000 below the estimates, and still further diminished by the eight-hour law, have been exhausted. The building will be of pressed brick, four stories in height, with basement and attic, and 248 by 77 feet. It will be, when completed, the only absolutely fire-proof warehouse of which I have any knowledge in the United States. It is believed that the revenue that may be derived from the lease of the upper stories of the building for storage will pay the interest on the whole investment, while the lower stories will give admirable accommodations for the entire appraisers' department, and also of the weighers, gaugers, &c. I cannot too strongly urge the completion of this important and much-needed structure.

#### BARGE OFFICE, NEW YORK, N. Y.

A contract has been made with C. P. Dixon, esq., of New York, for the erection of the sea-wall of the proposed revenue dock and pier on the battery extension, and work will be commenced without delay. The wall will be of solid granite masonry, and it is believed superior to anything in the country, and as durable as the material of which it is to be composed. No pains will be spared to make it one of the finest structures of the kind in the world. It is proposed, should a sufficient appropriation be obtained, to lay the foundation of the barge office during the coming season, and to make such arrangements as may be necessary for its speedy construction.

## CONCLUSION.

In submitting this report I desire to urge the importance of a reorganization of this office on a basis that will make it the interest of competent and valuable men to remain in its employ, instead of using it, as is too often the case at present, as a mere temporary expedient and a stepping-stone to business elsewhere. The peculiar character of government buildings, and other work under the supervision of this office, require a much higher order of talent than mere draughtsmen, and it is of the utmost importance that provision should be made for the retention of a class of men who have little inducement to remain under the present system.

In making these remarks I do not reflect upon the manner in which the gentlemen attached to this office have performed their duties ; on the contrary, I have to express my satisfaction and to return my thanks for the cordial and earnest support I have received from them.

Very respectfully, your obedient servant,

A. B. MULLETT,  
*Supervising Architect.*

Hon. HUGH McCULLOCH,  
*Secretary of the Treasury.*

*Tabular statement of custom-houses, court-houses, post offices, branch mints, &c., under charge of this office, exhibiting the cost of site, date of purchase, contract price of construction, actual cost of construction, and the total cost of the work, including site, alterations, and repairs, to September 30, 1886.*

Nature and location of work.	Date of purchase.	Cost of site.	Contract price of construction.	Actual cost of construction.	Total cost to Sept. 30, 1886.	Remarks.
<b>CUSTOM-HOUSES.</b>						
Alexandria, Va., (old)	Nov. 25, 1820	*\$4,000 00		\$8,946 46	\$14,386 46	
Alexandria, Va.	May 3, 1856	16,000 00	\$37,149 37	57,913 64	78,961 89	
Astoria, Oregon, (old)	Mar. 27, 1856	8,000 00				Not commenced.
Bath, Me.	May 7, 1852	15,000 00	47,894 36	99,182 65	105,182 81	
Bangor, Maine	June 5, 1851	15,000 00	45,844 39	103,698 13	136,235 37	
Belfast, Maine	Oct. 4, 1856	5,600 00	17,500 00	34,340 25	36,534 82	
Burlington, Vt.	Mar. 30, 1855	7,750 00	26,328 40	40,036 86	53,856 94	
Boston, Mass.	Aug. 29, 1837	190,000 00		886,638 00	1,101,733 12	
Boston, Mass.	April 24, 1853	1,500 00	17,250 00	34,433 71	36,636 71	
Baltimore, Md.	July 16, 1817	*70,000 00				
	Feb. 10, 1853	*110,000 00		451,672 61	892,909 56	Including post office.
Buffalo, N. Y.	May 28, 1837	*207,000 00				
Bristol, R. I.	Jan. 22, 1855	45,000 00	117,769 05	191,764 34	262,029 25	
Cleveland, Ohio	Mar. 12, 1856	4,400 00	17,222 00	22,952 68	26,237 00	
Charleston, S. C., (old)	April 3, 1856	30,000 00	83,500 00	136,326 30	198,596 40	
Charleston, S. C.	Feb. 14, 1818	60,000 00			70,000 00	
Charleston, S. C.	July 12, 1849	130,000 00		1,939,948 46	2,107,159 37	
Canton, Maine	April 6, 1853	1,200 00			1,456 53	
Chicago, Ill.	Jan. 10, 1855	84,600 00				
	Jan. 31, 1857	34,200 00	276,750 56	365,694 18	464,508 58	
	Jan. 28, 1863	6,400 00				Site donated.
Chicago, Ill.	April 25, 1856	30,000 00		242,197 23	81,780 28	
Cincinnati, Ohio	Sept. 7, 1851	20,000 00	87,534 50	173,607 53	334,347 57	
Dubuque, Iowa	Feb. 7, 1857	20,000 00	103,060 66	214,020 61	194,070 27	
Detroit, Mich.	Nov. 13, 1855	24,000 00			217,401 98	
Eastport, Maine, (old)	July 3, 1849					Acquired for debt.
Eastport, Maine	July 3, 1857	2,780 00	30,500 00	32,509 60	41,789 10	
Ellsworth, Maine	April 11, 1855	3,000 00	9,200 00	21,629 84	26,646 42	
Elk, Pa.	July 2, 1859	28,000 00			31,985 14	
Gales, Ill.	Mar. 21, 1857	16,500 00	43,629 00	61,372 44	78,434 04	
Galveston, Texas	Sept. 1, 1855	94,470 74	108,359 82	199,366 91	199,366 91	
Georgetown, D. C.	Oct. 23, 1856	5,000 00	41,882 00	50,736 11	64,778 87	
Gloster, Mass.	June 28, 1855	5,000 00	36,366 78	40,765 11	46,765 11	
Key West, Fla.	July 28, 1853	4,500 00			8,689 66	
Keweenaw, Maine	Nov. 18, 1852	16,575 00			2,318 42	
Louisville, Ky.	Oct. 7, 1851	16,200 00	148,159 00	346,640 75	301,370 04	
Milwaukee, Wis.	Feb. 16, 1855	12,200 00	130,064 03	159,700 00	189,889 02	
Mobile, Ala.	Oct. 13, 1851	12,500 00		362,159 93	400,484 05	Old building sold and removed, and present building erected on site.

\* Building and site.



Tabular statement of custom-houses, court-houses, post offices, branch mints, &amp;c.—Continued.

Nature and location of work.	Date of purchase.	Cost of site.	Contract price of construction.	Actual cost of construction.	Total cost to Sept. 30, 1868.	Remarks.
CUSTOM-HOUSES—Continued.						
Middletown, Conn.	Feb. 8, 1853	\$3,500 00		\$12,176 64	\$27,764 47	
Norfolk, Va., (old)	Dec. 6, 1817	9,000 00			47,002 33	
Norfolk, Va.	Feb. 28, 1842	13,500 00		277,853 75	285,341 16	
New Orleans, La.	Jan. 27, 1848			2,989,384 50	2,975,705 80	Site donated.
Newark, N. J.	May 30, 1855	50,000 00	\$81,528 90	104,519 00	162,645 38	
New London, Conn.	May 18, 1853	3,400 00		14,600 00	20,719 17	
New Haven, Conn.	June 1, 1855	95,500 00	88,000 00	138,614 50	180,678 17	
Newport, R. I.	Sept. 16, 1829	1,400 00		8,600 00	12,464 33	
Newburyport, Mass.	Aug. 9, 1853	3,000 00		83,188 50	86,980 80	
New Bedford, Mass.	April 13, 1853	4,900 00		84,500 00	33,071 54	
Nashville, Tenn.	Feb. 17, 1857	20,000 00				
New York, N. Y., (old)	Dec. 16, 1816	70,000 00				
New York, N. Y.	Jan. 9, 1853	300,000 00		535,846 76	1,314,435 41	Now sub-treasury.
Oswego, N. Y.	April 25, 1865	1,000,000 00			1,227,126 66	
Ogdensburg, N. Y.	Dec. 15, 1854	12,000 00	77,255 00	131,092 89	133,708 18	
Portsmouth, N. H.	Feb. 4, 1857	8,000 00			123,555 63	
Portland, Maine, (old)	June 22, 1857	19,500 00	82,738 96	145,046 91	165,725 96	New custom-house being built on these sites.
Portland, Maine, (old)	Oct. 4, 1828	5,500 00				Building destroyed by fire January 8, 1854. Court-house in erection on site.
Portland, Maine, (new)	Dec. 31, 1866	35,000 00				Built on government reservation.
	July 5, 1849	149,000 00			306,730 92	
Petersburg, Va.	Feb. 5, 1856	15,000 00	67,619 88	78,754 89	104,543 38	
Pensacola, Fla.	Aug. 27, 1844	257,000 00	97,115 00	48,004 27	51,439 93	
Philadelphia, Pa.	May 8, 1851	41,000 00	38,866 00	69,747 00	313,431 50	
Plattsburg, N. Y.	June 10, 1856	5,000 00	51,284 94	71,450 17	151,280 65	
Providence, R. I., (old)	Nov. 26, 1817	3,000 00		10,504 00	72,890 90	
Providence, R. I.	Oct. 9, 1854	40,000 00	151,000 00	322,354 33	16,492 96	
Plymouth, N. C.	May 17, 1854	2,506 00			958,078 25	
Rhineclay, N. J.	July 30, 1857	2,000 00			2,932 70	
Richmond, Va.	June 22, 1853	61,000 00	110,000 00	194,404 47	3,374 66	
San Francisco, Cal.	Sept. 5, 1854	150,000 00	400,000 00	628,581 49	960,424 41	
Sandusky, Ohio.	Dec. 28, 1854	11,000 00	47,560 27	64,323 18	750,368 31	
Savannah, Ga.	Dec. 16, 1845	20,725 00		156,634 35	75,523 05	
St. Louis, Mo.	June 23, 1818	5,000 00		14,271 77	172,771 31	
Sturgeson Bridge, N. Y.	Oct. 31, 1851	37,000 00	336,309 07	321,967 06	38,929 44	
St. Paul, Minn.	May 25, 1867	46,000 00			372,495 47	
Toronto, Ont.	April 10, 1867	16,000 00			6,060 00	
Toronto, Ohio	Feb. 20, 1855	12,000 00	45,530 11	64,528 16	72,173 02	Old building destroyed by fire January 17, 1840. Present building erected on site.
Wilmington, N. C.	Mar. 19, 1819	14,000 00			77,246 00	Additional site.
	May 17, 1845	1,000 00		42,030 75	50,100 00	

MARINE HOSPITALS, ETC.		COUNT-HOUSES AND POST OFFICES.	
Wilmington, Del.	May 27, 1853	3,500 00	20,324 00
Wilmington, Md.	Nov. 23, 1848	2,000 00	40,140 34
Wiscasset, Maine (old)	Nov. 23, 1848	1,800 00	45,379 40
Wiscasset, Maine	June 30, 1848	1,800 00	9,343 00
Wheeling, W. Va.	Sept. 7, 1855	20,500 00	96,648 64
Waldoboro', Maine	Nov. 28, 1859	2,000 00	22,894 68
Chelsea, Mass.	June 12, 1858	30,000 00	122,185 39
Chicago, Ill.	Jan. 23, 1867	10,000 00	253,015 31
Cleveland, Ohio	Oct. 11, 1837	12,000 00	79,979 05
Detroit, Mich.	Mar. 19, 1855	23,000 00	78,215 14
Galesburg, Ill.	Mar. 14, 1857	5,000 00	48,962 93
Key West, Fla.	Nov. 30, 1844	5,000 00	25,600 00
Louisville, Ky.	Nov. 3, 1842	6,000 00	31,391 31
Natchez, Miss.	Aug. 9, 1837	7,000 00	53,591 28
Napoleon, Ark.	Sept. 15, 1837	1,000 00	66,785 37
Norfolk, Va.	Dec. 16, 1800	6,185 34	62,431 02
New Orleans, La.	Aug. 7, 1855	12,000 00	59,290 80
Ocracoke, N. C.	May 15, 1843	1,100 00	496,168 05
Pittsburg, Pa.	Nov. 7, 1842	10,253 00	10,297 07
Portland, Me.	Nov. 22, 1852	11,000 00	66,976 05
San Francisco, Cal.	Nov. 13, 1852	11,000 00	84,758 73
St. Louis, Mo.	Mar. 7, 1850	4,500 00	104,539 40
Vicksburg, Miss.	June 25, 1853	4,500 00	234,040 00
Wilmington, N. C.	Feb. 28, 1856	4,700 00	85,719 63
Mobile, Ala.	Mar. 17, 1857	6,500 00	76,975 16
	June 20, 1858	4,000 00	67,525 16
	Aug. 25, 1856	6,000 00	37,346 04
			43,897 44
			64,540 00
Boston, Mass.	June 6, 1859	*105,000 00	
Baltimore, Md.	Mar. 25, 1868	458,415 00	205,176 97
Des Moines, Iowa	Nov. 5, 1856	17,160 00	146,028 07
Indianapolis, Ind.	June 6, 1840	15,000 00	
Memphis, Tenn.	Mar. 25, 1867	*181,000 00	
Medford, Wis.	Oct. 6, 1860	1,400 00	73,473 40
Portland, Me.	May 17, 1859	7,700 00	68,897 56
Philadelphia, Pa.	Aug. 7, 1860	3,000 00	
Richmond, N. C.	Mar. 2, 1857	3,000 00	
Springfield, Ill.	Apr. 28, 1858	4,700 00	53,253 64
Key West, Fla.	Mar. 4, 1857		
St. Augustine, Fla.			
Windsor, Vt.			

Tabular statement of custom-houses, court-houses, post offices, branch mints, &amp;c.—Continued.

Nature and location of work.	Date of purchase.	Cost of site.	Contract price of construction.	Actual cost of construction.	Total cost to Sept. 30, 1893.	Remarks.
<b>UNITED STATES MINTS, ETC.</b>						
Philadelphia, Pa.	July 18, 1792	\$3,486 66		\$207,101 25	\$210,588 03	
San Francisco, Cal., (old)	Apr. 30, 1829	\$31,666 67			300,000 00	Not commenced.
San Francisco, Cal.	May 2, 1854	\$283,929 10			101,575 84	Use of lot granted by city.
New Orleans, La.	Jan. 1, 1867	100,000 00			614,823 88	
Charlotte, N. C.	June 19, 1835				101,699 02	
Dahlonega, Ga.	Nov. 2, 1835	1,500 00		66,849 82	68,588 33	Used by War Department.
Carson City, Nev.	Aug. 3, 1835	1,050 00		68,588 33	170,107 46	Building nearly completed; site donated.
Denver City, Col.	May 3, 1865				93,377 69	Not commenced.
Dallas City, Oregon.	Nov. 25, 1862	\$25,000 00			713,358 75	
Assay Office, N. Y.	Aug. 21, 1854	\$300,000 00				
<b>MISCELLANEOUS.</b>						
United States Treasury extension					6,127,026 08	Includes cost of old building.
Penitentiary, Utah					53,361 90	
Capitol, N. M.					57,851 20	
Penitentiary, N. M.					50,000 00	Site donated.
Quarantine warehouse at New Orleans, La.	Sept. 23, 1858		\$31,984 00		29,865 12	
Boarding station, Southwest Pass	May 9, 1857	\$3,500 00	10,900 00		7,353 70	
Boarding station, Pass à l'Ouvre	Feb. 1, 1856		53,500 00		12,000 00	Use of site granted.
Appraisers' stores, San Francisco					99,966 19	Built on custom-house lot.
Appraisers' stores, Philadelphia	Mar. 2, 1857	\$20,000 00			383,770 55	Now being built on site of Pennsylvania Bank building.
Public store, Baltimore	June 10, 1853	\$30,000 00			30,099 70	
No. 23 Pine street, New York		\$11,137 60			11,206 57	
Barge office, New York	Mar. 30, 1867	10,000 00			13,702 24	

\* Building and site.

*Tabular statement of appropriations for the erection or repair of public buildings under control of this office, showing available balance September 30, 1868.*

Nature and location of work.	Available Sept. 30, 1867.	Appropriated 1867-'68.	Authorized and expended in 1867-'68.	Available Sept. 30, 1868.	Remarks.
<b>CUSTOM-HOUSES.</b>					
Astoria, Oregon .....	\$25,000 00	.....	\$325 00	\$24,475 00	
Bangor, Me .....	35,919 80	\$20,000 00	22,672 80	25,936 70	
Charleston, S. C .....	15,645 00	.....	15,645 00	.....	
Cairo, Ill .....	4,060 39	50,000 00	41,991 82	25,367 11	\$4,298 54 from Staten Island wharves.
Chicago, Ill .....	.....	20,000 00	20,000 00	.....	
Dubuque, Iowa .....	756 72	1,005 05	865 73	896 04	
Island Pond, Vt .....	10,000 00	.....	.....	.....	Transf'd to surplus fund.
Knoxville, Tenn .....	95,568 19	.....	.....	.....	Transf'd to surplus fund.
Macbias, Me .....	20,000 00	.....	260 00	19,740 00	
Newport, Vt .....	10,000 00	.....	.....	10,000 00	
New York, N. Y .....	.....	45,000 00	45,000 00	.....	
Nashville, Tenn .....	104,215 69	.....	.....	104,215 69	
Ogdensburg, N. Y .....	56,786 36	40,000 00	71,786 36	25,000 00	
Portland, Me .....	50,017 99	150,000 00	123,721 78	76,296 21	
Philadelphia, Pa .....	21,436 58	.....	16,400 00	5,036 58	
Perth Amboy, N. J .....	20,625 34	.....	.....	20,625 34	
Portland, Oregon .....	.....	50,000 00	.....	50,000 00	
St. Albans, Vt .....	10,000 00	.....	.....	.....	Transf'd to surplus fund.
St. Paul, Minn .....	33,864 30	50,000 00	56,270 95	27,613 35	
Toledo, Ohio .....	13,409 33	.....	.....	13,409 33	
Winnipeg, Me .....	25,000 00	.....	7,191 50	17,808 50	
<b>MARINE HOSPITALS.</b>					
Chelsea, Mass .....	.....	45,000 00	43,148 86	1,851 14	
Chicago, Ill .....	119,828 99	.....	89,650 92	30,278 07	
Louisville, Ky .....	10,000 00	.....	10,000 00	.....	
Princeton, Fla .....	20,947 04	.....	.....	.....	Transf'd to surplus fund.
Portland Bridge, Me .....	3,000 00	.....	.....	3,000 00	
<b>COURT-HOUSES, ETC.</b>					
Des Moines, Iowa .....	71,035 80	89,006 00	66,473 38	93,570 42	
Ky West, Fla .....	40,908 26	.....	.....	40,908 26	
Memphis, Tenn .....	34,856 10	.....	.....	34,856 10	
Madison, Wis .....	38,284 15	100,000 00	101,705 62	36,578 53	
Portland, Me .....	116,153 40	100,000 00	79,441 36	143,712 04	
Springfield, Ill .....	53,641 03	55,000 00	103,301 53	5,539 50	
<b>UNITED STATES MINTS.</b>					
San Francisco (old) .....	45,000 00	.....	11,300 00	33,700 00	
San Francisco (new) .....	199,340 80	.....	566 00	198,418 16	
Carson City, Nevada .....	.....	150,000 00	12,376 82	137,623 18	
Dallas City, Oregon .....	99,621 05	.....	395 00	98,966 05	
<b>MISCELLANEOUS.</b>					
Appraisers' stores, Philadelphia .....	47,120 89	75,000 00	190,891 44	1,929 45	
Barge office, New York .....	37,197 96	50,000 00	900 20	86,297 76	
Warehouses, Staten Isl'd, N. Y .....	4,298 54	.....	.....	.....	Carried to Cairo, Illinois, court-house.
Treasury extension .....	262,500 44	301,882 40	537,351 12	27,031 72	
Repairs and preservation of public buildings .....	91,096 91	50,000 00	103,678 34	37,418 57	
Furniture and repairs of furni- ture for public buildings .....	45,718 54	20,000 00	41,195 54	94,523 00	
Heating apparatus for public buildings .....	.....	35,000 00	20,165 77	14,834 23	
To replace corrugated galvan- ized iron roofs with copper or slate .....	.....	30,000 00	.....	30,000 00	
Vaults, safes, &c .....	20,778 58	25,000 00	21,523 85	24,254 73	

*Tabular statement of buildings under control of this office in process of erection, showing available balance September 30, 1867, amount expended 1867-'68, and balance available September 30, 1868.*

Nature and location of work.	Available Sept. 30, 1867.	Am't expend- ed 1867-'68.	Available Sept. 30, 1868.	Remarks.
<b>CUSTOM-HOUSES.</b>				
Astoria, Oregon .....	\$25,000 00	\$525 00	\$24,475 00	Plans forwarded.
Bangor, Me. ....	35,919 60	22,672 90	25,936 70	Enlarging.
Cairo, Ill. ....	4,080 36	41,991 82	25,367 11	
Madrias, Me. ....	20,000 00	260 00	19,740 00	Plans in preparation.
Ogdensburg, N. Y. ....	56,786 36	71,786 36	25,000 00	
Portland, Me. ....	50,017 99	123,721 78	76,296 21	
St. Paul, Minn. ....	33,884 30	56,270 95	27,613 35	
Wiscasset, Me. ....	25,000 00	7,191 50	17,808 50	
<b>MARINE HOSPITAL.</b>				
Chicago, Ill. ....	119,928 99	89,650 92	30,278 07	
<b>COURT-HOUSES AND POST OFFICES.</b>				
Des Moines, Iowa. ....	71,035 80	66,473 38	93,570 42	
Madison, Wis. ....	38,284 15	101,705 62	36,578 53	
Portland, Me. ....	116,153 40	72,441 36	143,712 04	
Springfield, Ill. ....	53,841 03	103,301 53	5,539 50	Nearly completed.
<b>UNITED STATES MINTS.</b>				
San Francisco, Cal. ....	199,340 20	568 00	198,418 16	
Carson City, Nevada. ....		12,376 82	137,623 18	
Dallas City, Oregon. ....	99,621 05	385 00	98,966 05	Plans forwarded.
<b>MISCELLANEOUS.</b>				
Appraisers' stores, Philadelphia. ....	47,120 89	120,891 44	1,229 45	
Barge office, New York. ....	37,197 96	900 20	86,297 76	Plans in preparation.

*Tabular statement exhibiting the amount of expenditures authorized and made from the appropriation for repairs and preservation of public buildings, and for heating apparatus and repairs of same, during the year ending September 30, 1868.*

Nature and location of work.	Amount au- thorized and expended.	Nature and location of work.	Amount au- thorized and expended.
<b>CUSTOM-HOUSES.</b>		<b>CUSTOM-HOUSES.</b>	
Alexandria, Va. ....	\$1,160 95	Mobile, Ala. ....	\$516 47
Bath, Me. ....	439 75	Middletown, Conn. ....	100 00
Bangor, Me. ....	325 31	Norfolk, Va. ....	316 50
Belfast, Me. ....	350 00	New Orleans, La. ....	3,885 83
Boston, Mass. ....	1,490 17	Newark, N. J. ....	200 00
Baltimore, Md. ....	2,970 81	New Bedford, Mass. ....	1,912 00
Buffalo, N. Y. ....	3,627 18	New Haven, Conn. ....	240 76
Cleveland, Ohio. ....	281 69	New London, Conn. ....	756 55
Charleston, S. C. ....	1,920 91	Newport, R. I. ....	75 00
Chicago, Ill. ....	3,320 36	New York, N. Y. ....	†22,356 52
Cincinnati, Ohio. ....	1,845 86	Oswego, N. Y. ....	687 10
Dubuque, Iowa. ....	180 82	Petersburg, Va. ....	532 70
Detroit, Michigan. ....	1,087 45	Pittsburg, Pa. ....	220 13
Eastport, Maine. ....	1,477 46	Plattsburg, N. Y. ....	26 88
Ellsworth, Maine. ....	300 00	Providence, R. I. ....	995 86
Erie, Pa. ....	7 75	Richmond, Va. ....	463 25
Galena, Ill. ....	308 50	Suspension Bridge, N. Y. ....	30 00
Gloucester, Mass. ....	1,060 00	San Francisco, Cal. ....	1,004 00
Kennebunk, Maine. ....	207 72	Sandusky, Ohio. ....	147 00
Louisville, Ky. ....	5,258 86	Savannah, Ga. ....	1,960 00
Milwaukee, Wis. ....	*12,515 86	St. Louis, Mo. ....	1,054 59

\*\$6,200 84 for heating apparatus.

†\$13,965 77 paid for heating apparatus.

*Tabular statement exhibiting the amount of expenditures, &c.—Continued.*

Nature and location of work.	Amount authorized and expended.	Nature and location of work.	Amount authorized and expended.
<b>CUSTOM-HOUSES—Cont'd.</b>		<b>COURT-HOUSES, ETC.</b>	
Toledo, Ohio.....	\$669 50	Baltimore, Md.....	\$390 82
Wilmington, N. C.....	43 00	Boston, Mass.....	3,625 00
Wheeling, West Va.....	94 20	Indianapolis, Ind.....	410 20
<b>MARINE HOSPITALS.</b>		Philadelphia, Pa.....	2,517 71
Chelsea, Mass.....	248 76	St. Augustine, Fla.....	2,000 00
Cleveland, Ohio.....	1,027 84	Windsor, Vt.....	100 00
Detroit, Mich.....	1,149 76	<b>MISCELLANEOUS.</b>	
Louisville, Ky.....	12,806 39	Sub-treasury, N. Y.....	5,829 38
Portland, Maine.....	4,255 00	Pine St. building, No. 23, N. Y.	153 97
San Francisco, Cal.....	610 00	Santa Fé, N. M.....	5,000 00
St. Louis, Mo.....	676 02		

*Tabular statement of expenditures made and authorized from the appropriation for furniture and repairs of furniture for public buildings during the year ending September 30, 1868.*

Nature and location of work.	Amount authorized and expended.	Nature and location of work.	Amount authorized and expended.
<b>CUSTOM-HOUSES.</b>		<b>CUSTOM-HOUSES.</b>	
Alexandria, Va.....	\$313 25	New Bedford, Mass.....	\$763 00
Bath, Maine.....	218 60	New York, N. Y.....	12,221 60
Bangor, Maine.....	597 42	Oswego, N. Y.....	286 74
Belfast, Maine.....	336 50	Portsmouth, N. H.....	215 00
Boston, Mass.....	25 00	Petersburg, Va.....	45 00
Baltimore, Md.....	578 45	Philadelphia, Pa.....	628 50
Buffalo, N. Y.....	401 29	Pittsburg, Pa.....	993 35
Cleveland, Ohio.....	638 12	Richmond, Va.....	2,013 50
Charleston, S. C.....	2,632 00	San Francisco, Cal.....	233 00
Chicago, Ill.....	6,493 11	Savannah, Ga.....	405 00
Cincinnati, Ohio.....	2,727 20	St. Louis, Mo.....	374 83
Dubuque, Iowa.....	635 99	St. Albans, Vt.....	25 00
Detroit, Mich.....	817 75	Wheeling, West Va.....	25 00
Galena, Ill.....	327 18	<b>MARINE HOSPITALS.</b>	
Galveston, Texas.....	1,520 00	Portland, Maine.....	175 00
Kennebunk, Maine.....	10 00	San Francisco, Cal.....	51 00
Louisville, Ky.....	2,751 60	St. Louis, Mo.....	250 00
Milwaukee, Wis.....	3,225 25	<b>COURT-HOUSES, ETC.</b>	
Mobile, Ala.....	22 50	Indianapolis, Ind.....	35 00
Norfolk, Va.....	1,058 60	Philadelphia, Pa.....	1,613 24
New Orleans, La.....	4,459 24		
New London, Conn.....	58 00		
New Haven, Conn.....	143 20		

## REPORT OF THE TREASURER.

TREASURY OF THE UNITED STATES,  
Washington, October 27, 1868.

SIR: In pursuance of provisions of statutory law, the following statements of the receipts and expenditures of the treasury of the United States are most respectfully submitted. They exhibit the business transactions of the office located at the seat of government, and including as well all the offices belonging thereto, by or through which money has been received or disbursed, all under their appropriate heads; and also showing the money movement of the office in the past as compared with the present, accompanied with suggestions for the future, for the fiscal year ending with the 30th day of June, 1868.

The books of the office were closed at the date specified, after the entry therein of all moneys received and disbursed, on authorized warrants, within said fiscal year, as follows, to wit:

*Cash Dr.*

Balance from last year.....		\$170, 868, 814 40
Received from loans.....	\$625, 111, 433 20	
Received from internal revenue....	191, 087, 589 41	
Received from miscellaneous sources	46, 949, 033 09	
Received from direct tax.....	1, 788, 145 85	
Received from lands.....	1, 348, 715 41	
Received from War.....	24, 268, 876 34	
Received from Navy.....	9, 208, 110 99	
Received from Treasury.....	9, 314, 036 64	
Received from Interior.....	1, 783, 506 40	
		910, 859, 447 33
Received from customs (in gold).....		164, 464, 599 56
Total.....		1, 246, 192, 861 29

*Cash Cr.*

Paid on account of public debt.....	\$848, 445, 848 57	
Paid on account of internal revenue	11, 512, 376 12	
Paid on account of customs.....	15, 025, 787 95	
Paid on account of War.....	147, 515, 524 96	
Paid on account of Navy.....	34, 983, 613 71	
Paid on account of Interior.....	29, 628, 802 22	
Paid on account of diplomatic.....	1, 352, 557 82	
Paid on account of Treasury proper	19, 022, 744 40	
Paid on account of Treasury interior	4, 986, 205 41	
Paid on account of quarterly salaries	473, 833 72	
Paid on account of War (civil branch)	1, 479, 432 95	
Paid on account of Chickasaw trust fund.....	37, 773 28	
		1, 114, 464, 501 11
Unavailable transferred to Register, December 20, 1867.....	721, 827 93	
Unavailable transferred to Register, April 4, 1868.....	172, 094 20	
		893, 922 22
Balance—cash in treasury.....		130, 834, 437 96
Total.....		1, 246, 192, 861 29

The receipts were carried into the treasury by 10,098 covering warrants, which is an increase of 268 over last year. The payments were made on 30,222 authorized warrants, for the payment of which warrants there were issued 36,566 drafts, which is an increase of 2,544 over the number issued last year.

The two preceding tables show, the one, the cash on hand at the commencement of the fiscal year, and the amounts that were actually covered into the treasury by warrants, and they include repayments; and in the other there appear only such amounts, including a like amount of payments that were afterwards repaid, as were paid out on warrants, and the balance of cash remaining on hand at the close of the fiscal year; these statements, because they contain payments and repayments of the same amounts of money; and for the further reason that some of the warrants belonged to the preceding and some to the succeeding fiscal year, do not show the precise actual amount received within the year commencing with July 1, 1867, and ending with June 30, 1868.

Among the items of receipts, and also in those of expenditures, in the foregoing statements, appear payments and repayments of sums that had been paid out, and not being used were returned into the treasury, and should, therefore, to a correct understanding of the actual receipts and expenditures, be left out of the statement of receipts, and like amounts should be deducted from the corresponding items of payments. These are as follows, to wit:

On account of War.....	\$18,609,173 53
On account of Navy.....	4,753,351 21
On account of Treasury.....	1,147,505 92
On account of Interior.....	930,959 22
<b>Total of payments and repayments.....</b>	<b>25,440,989 88</b>

With these corrections, of deducting all expenditures that were returned into the treasury, as above, from both sides of the book account, the actual receipts and payments would be, as then represented by the warrant ledger, as follows:

#### ACTUAL RECEIPTS.

(Per warrants, less counter warrants.)

On account of loans.....	\$625,111,433 20
On account of internal revenue.....	191,087,589 41
On account of miscellaneous receipts.....	46,949,033 09
On account of direct tax.....	1,788,145 85
On account of lands.....	1,348,715 41
On account of War.....	5,659,702 81
On account of Navy.....	4,454,759 78
On account of Treasury.....	8,166,530 72
On account of Interior.....	852,547 18
<b>Total of lawful money.....</b>	<b>885,418,457 45</b>
<b>Total of customs in gold.....</b>	<b>164,464,599 56</b>
<b>Total of all receipts.....</b>	<b>1,049,883,057 01</b>
Balance from last year.....	170,868,814 40
Payments and repayments as stated.....	25,440,989 88
<b>Footing as per books.....</b>	<b>1,246,192,861 29</b>



## ACTUAL EXPENDITURES.

(Per warrants, less counter warrants.)

On account of public debt.....	\$848, 445, 848 57
On account of internal revenue.....	11, 512, 376 12
On account of War (military branch).....	128, 906, 351 43
On account of War (civil branch).....	1, 479 432 95
On account of Navy.....	30, 230, 262 50
On account of Treasury.....	17, 875, 238 48
On account of Treasury Interior.....	4, 986, 205 41
On account of Interior proper.....	28, 697, 843 00
On account of diplomatic.....	1, 352, 557 82
On account of quarterly salaries.....	473, 833 72
On account of Chickasaw trust fund.....	37, 773 28
On account of customs.....	15, 025, 787 95
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Actual payments.....	1, 089, 023, 511 23
Payments and repayments as stated.....	25, 440, 989 88
Unavailable transferred to Register.....	893, 922 22
Cash—balance in treasury.....	130, 834, 437 96
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Footings as per books.....	1, 246, 192, 861 29
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The manner of keeping the books and the arrangement of the accounts has, to some extent, been changed within the year, so that the statements made from them may exhibit the real and actual, instead of merely apparent results, so that they may be more easily and correctly understood.

Now as the business of this office is not an exception to the general rule that everything in this world is comparative, it is believed that the money movement of the office, the amount of business transacted, and the increase or decrease of such business, or any part thereof, can be more easily comprehended and better understood by comparisons of items in any one given year with the like items in any other year or years. The statements heretofore published, commencing with 1861, have been changed so as to conform to the new mode of stating the accounts, and are thus continued, by adding the results of this year on the corrected basis of other years, but containing the same items, and none others, in each year, through the whole series of eight years.

The amount of payments and repayments, had they been stated as they were stated in former years, would have

been .....	\$44,574,530 37
The statement for these items is, however, now only ....	25,440,989 88

Difference, for received on sales of government property ..	19,133,540 49
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To the extent of the last-named amount the comparative statements and tables that follow will disagree with the actual receipts and expenditures as they appear in the foregoing statements and tables.

Thus:

Net amount of receipts.....	\$1,030,749,516 52
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Expenditures, including amounts transferred.....	\$1,070,783,892	96
Decrease of balance in treasury.....	40,034,376	44
	<u>1,030,749,516</u>	<u>52</u>
Or,		
Net amount of expenditures.....	\$1,069,889,970	74
Amounts transferred to Register.....	893,922	22
	<u>1,070,783,892</u>	<u>96</u>
Net amount of receipts.....	\$1,030,749,516	52
Decrease of balance in treasury.....	40,034,376	44
	<u>1,070,783,892</u>	<u>96</u>

The following tables are corrected so as to exhibit the true receipts and expenditures by authorized warrants, excluding all such as were issued for payments and repayments, and all other counter-warrants, and all trust funds for the last eight years ending each with the 30th of June. They show a constant increase during the rebellion and a decrease in each year since.

## The receipts were in the years—

1861.....	\$83,206,693	56
1862.....	581,628,181	26
1863.....	888,082,128	05
1864.....	1,389,466,963	41
1865.....	1,801,792,627	51
1866.....	1,270,884,173	11
1867.....	1,131,060,920	56
1868.....	1,030,749,516	52
Total.....	<u>8,176,871,203</u>	<u>98</u>

## The expenditures were in the years—

1861.....	\$84,578,834	47
1862.....	570,841,700	25
1863.....	895,796,630	65
1864.....	1,298,056,101	89
1865.....	1,897,674,224	09
1866.....	1,141,072,666	09
1867.....	1,093,079,655	27
1868.....	1,069,889,970	74
Total.....	<u>8,050,989,783</u>	<u>45</u>

This again shows a decrease in the amount of expenditures in this as compared with the last fiscal year, of \$23,189,684 53. But this is only apparent and not real. The aggregate of receipts and also of expenditures is largely augmented by the fact that the amounts of the redemption of the old and worn out legal tender notes and fractional currency, and the issue of new in their stead, enter into these two statements in all the tables. And from the further fact that the short securities matur-

ing and matured, are under existing laws converted into the permanent stocks of the United States, and as this operation involves the redemption of the former and the issue of the latter named securities, these amounts are also necessarily constructively paid out and received again, and thus they enter into all the statements of receipts and into those of expenditures as well. This process of conversion is now nearly ended and will, in the statements for the next year, be comparatively small, and in succeeding years will disappear from them entirely.

These transactions for the last two years, compared, stand as follows:

Year.	Loans contracted.	Public debt paid.
1867.....	\$640,426,910 29.....	\$898,139,355 78
1868.....	625,111,433 20.....	848,445,848 57
Decrease.....	<u>15,315,477 09.....</u>	<u>49,693,507 21</u>

Cash ledger balances struck after all the cash accounts from all the offices constituting the treasury of the United States had been received and entered in the books of the treasury:

*Cash Dr.*

Ledger balance, June 30, 1867.....	\$181, 704, 664 53
Actual receipts in the year.....	1, 044, 519, 537 08
Total.....	<u>1, 226, 224, 201 61</u>

*Cash Cr.*

Amount paid out on drafts.....	\$1, 089, 023, 511 23
Transferred to Register's books.....	893, 922 22
Counter entry belonging to 1867.....	7, 337 84
Cash balance in treasury.....	136, 299, 430 32
Total.....	<u>1, 226, 224, 201 61</u>

How these results were arrived at appears in the following statement. The balance from last year and the actual receipts in money as per cash ledger were from the sources and for amounts as follows, viz:

Cash ledger balance, June 30, 1867.....	\$181, 704, 664 53
Customs in gold.....	164, 428, 842 31
Six per cent. five-twenty bonds.....	\$436, 547, 400
Six per cent. twenty year bonds.....	113, 850
Five per cent. ten-forty bonds.....	23, 157, 050
Temporary loans.....	50, 035, 000
Gold certificates.....	77, 939, 900
Legal tender notes.....	10, 071, 560
Fractional currency.....	25, 022, 624
Loans.....	622, 887, 384 00
Internal revenue.....	191, 155, 777 34
Premium on coin, bonds, &c.....	29, 108, 052 27
Interest on bonds, &c.....	6, 598, 627 43
National bank duty.....	5, 670, 884 09
Miscellaneous receipts.....	4, 110, 438 56
War and Navy.....	11, 749, 354 56

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Public lands.....	\$1,534,661 94
Captured and abandoned property.....	1,518,498 04
Conscience money.....	49,114 11
Fines, penalties, and forfeitures.....	714,896 59
Interior Department.....	805,888 01
Indian and other trust funds.....	550,033 19
Prize captures.....	270,678 79
Real estate tax.....	49,308 40
Patent fees.....	695,404 26
Repayments.....	2,621,693 19
<b>Total.....</b>	<b>1,226,224,201 61</b>

The actual amounts of disbursements, as per cash ledger, were made on account of the—

Public debt.....	\$848,434,025 93
Internal revenue.....	11,322,243 26
Customs.....	14,732,582 15
War—military branch.....	128,906,351 43
War—civil branch.....	1,478,367 42
Navy.....	30,230,262 50
Diplomatic.....	992,677 63
Treasury proper.....	18,753,092 49
Treasury Interior.....	4,965,573 20
Interior.....	28,697,843 00
Chickasaw fund.....	37,371 96
Quarterly salaries.....	473,120 26
Transferred to Register's books.....	893,922 22
Counter entry belonging to 1867.....	7,337 84
Balance cash in treasury.....	136,299,430 32
<b>Total.....</b>	<b>1,226,224,201 61</b>

In the preceding year these balances and the uncovered difference between the cash ledger and the warrant ledger stood as follows:

Cash ledger balance.....	\$180,399,201 79
Warrant ledger balance.....	170,868,814 40

Amount uncovered, July 1, 1867.....	\$9,530,387 39
Amount not covered, July 1, 1868.....	3,447,442 81

Difference in favor of this year.....	6,082,944 58
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The aggregate business transactions, including all necessary entries in the cash accounts on the books in the office in the city of Washington for the last eight years, exhibited the following results by years, viz:

For the year 1861.....	\$41,325,339 20
For the year 1862.....	929,630,814 38
For the year 1863.....	2,696,059,087 86
For the year 1864.....	3,889,171,151 00
For the year 1865.....	4,366,551,844 73
For the year 1866.....	2,889,157,017 49
For the year 1867.....	3,188,754,053 91
For the year 1868.....	3,004,098,870 97

<b>Total for the eight years.....</b>	<b>21,004,748,179 54</b>
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The aggregate of receipts and disbursements for the year at the various offices which together constitute the treasury of the United States, exclusive of all agencies and agency accounts, but strictly on account of the treasury proper, and which enter into the accounts of this office, were, as per the books of this office.....

	\$2, 190, 682, 470 22
For transfers from one office to another office.....	327, 579, 818 86
The business of this office, exclusive of the above..	3, 004, 098, 870 97
Grand total.....	<u>5, 522, 361, 160 05</u>

In the preceding fiscal year these items stood as follows:

Receipts and disbursements by the treasury.....	\$2, 315, 570, 899 85
For transfer from one office to another office.....	426, 142, 988 14
The business of this office, exclusive of the above..	3, 188, 754, 053 91
Grand total.....	<u>5, 930, 467, 941 90</u>

This shows a falling off in each one of the three items, which in the aggregate amounts to..... \$408, 106, 781 85

Now that the short securities have been converted into long loans, it is hoped these tables will in future be much diminished.

The following is a comparative statement of the business of the treasury, including all that was done at the office in Washington and so much of that transacted at other offices as necessarily enters into the accounts kept in the treasury at Washington, for the eight years commencing with July 1, 1860, and ending with June 30, 1868:

In the year 1861.....	\$231, 458, 546 07
In the year 1862.....	2, 294, 674, 642 09
In the year 1863.....	4, 945, 434, 289 56
In the year 1864.....	7, 332, 385, 024 16
In the year 1865.....	9, 117, 855, 012 58
In the year 1866.....	6, 403, 203, 990 72
In the year 1867.....	5, 930, 467, 941 90
In the year 1868.....	5, 522, 361, 160 05

Total book transactions for the eight years.. 41, 777, 840, 607 13

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*Comparative statements of receipts and expenditures on authorized warrants  
for the fiscal years ending June 30, 1867 and 1868.*

RECEIPTS.

On account of—	1867.	1868.
Balance brought forward .....	\$132,887,549 11	\$170,868,814 40
Loans .....	640,426,910 29	625,111,433 20
Internal revenue .....	266,027,537 43	191,087,599 41
Customs .....	176,417,810 88	164,464,599 56
Miscellaneous .....	56,020,318 44	58,051,215 58
War Department .....	22,476,564 53	24,268,876 34
Navy Department .....	12,277,201 56	9,208,110 99
Interior Department .....	1,966,163 68	1,783,506 40
Public lands .....	1,163,575 76	1,348,715 41
<b>Totals .....</b>	<b>1,309,663,631 68</b>	<b>1,246,192,861 29</b>

DISBURSEMENTS.

Public debt .....	893,139,355 78	848,445,848 57
War Department .....	117,700,980 16	147,515,524 96
Navy Department .....	43,311,212 60	34,983,613 71
Interior Department .....	27,545,247 16	29,628,802 22
Civil and diplomatic .....	52,098,021 58	54,784,633 87
Balance in treasury .....	170,868,814 40	130,834,437 96
<b>Totals .....</b>	<b>1,309,663,631 68</b>	<b>1,246,192,861 29</b>

It appears from the foregoing statement that there has been a falling off in the receipts for this fiscal year, as compared with the year before, as follows, to wit: On—

Balance brought forward .....	\$40,034,376 44
Loans .....	15,315,477 09
Internal revenue .....	74,939,948 02
Customs, (gold) .....	11,953,211 32

The expenditures have also fallen off as follows, to wit: On the—

Payment of the public debt .....	\$49,693,507 21
Expenditures for the navy .....	8,327,598 89

The expenditures have increased as follows, to wit: For the—

Interior Department .....	\$2,083,555 06
Civil, diplomatic .....	2,686,612 29
War Department .....	29,814,544 80

As there was paid for army bounties about \$38,000,000, the expenditures for the War Department would be \$8,000,000 less than the year before, but for these bounties paid.

Interest on the public debt has been paid within the year as follows, to wit:

In coin .....	\$103,469,558 85
In currency .....	35,425,351 83

Total paid and advanced for the payment of interest 138,894,910 68

## GOLD CERTIFICATES ISSUED.

From November 13, 1865, to June 30, 1866, inclusive....	\$98,493,660
From July 1, 1866, to June 30, 1867, inclusive.....	109,121,620
From July 1, 1867, to June 30, 1868, inclusive.....	77,960,400
Total issues.....	<u>285,575,680</u>
With Treasurer at Washington.....	\$3,200,000
Remaining in vault.....	3,163,200
	<u>\$36,800</u>
Forwarded to assistant treasurer New York. 300,640,000	
Remaining in his vault.....	15,101,120
	<u>285,538,880</u>
Issued up to June 30, 1868, as above stated.....	<u>285,575,680</u>
Total issued as above.....	\$285,575,680
Redeemed as per following statements.....	267,897,040
Outstanding.....	<u>17,678,640</u>

## GOLD CERTIFICATES REDEEMED.

From November 13, 1865, to June 30, 1866, inclusive...	\$87,545,800
From July 1, 1866, to June 30, 1867, inclusive.....	101,295,900
From July 1, 1867, to June 30, 1868, inclusive.....	79,055,340
Redemption to June 30, 1868.....	267,897,040
Outstanding as above.....	17,678,640
Total issues as above.....	<u>285,575,680</u>

The foregoing redemptions of gold certificates were made at the various places and for the amounts as stated below, viz:

Treasurer of the United States, Washington, D. C.....	\$321,360
Assistant treasurer of the United States, Boston, Massachusetts.....	9,265,520
Assistant treasurer of the United States, New York, New York.....	250,903,000
Assistant treasurer of the United States, Philadelphia, Pennsylvania.....	539,320
Assistant treasurer of the United States, Charleston, South Carolina.....	190,200
Assistant treasurer of the United States, New Orleans, Louisiana.....	219,100
Assistant treasurer of the United States, St. Louis, Missouri.....	247,660
Assistant treasurer of the United States, San Francisco, California.....	1,040
Depositary of the United States, Baltimore, Maryland...	5,557,120
Depositary of the United States, Buffalo, New York.....	58,040
Depositary of the United States, Chicago, Illinois.....	183,920

Depository of the United States, Cincinnati, Ohio.....	\$306,380
Depository of the United States, St. Paul, Minnesota....	9,000
Depository of the United States, Louisville, Kentucky...	13,620
Depository of the United States, Mobile, Alabama.....	81,760

Total redemptions to June 30, 1868, as above.....	267,897,040
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The gold certificates were redeemed by denominations, as follows :

21,932 in sums of \$20 is.....	\$438,640
64,730 in sums of \$100 is.....	6,473,000
5,264 in sums of \$500 is.....	2,632,000
35,170 in sums of \$1,000 is.....	35,170,000
42,404 in sums of \$5,000 is.....	212,020,000
500 in sums of \$10,000 is.....	5,000,000
Total redemptions and destructions.....	\$261,733,640
Redeemed and on hand.....	6,163,400
Outstanding June 30, 1868.....	17,678,640
Total issues as before stated.....	285,575,680

From the foregoing statements it will be seen that \$34,635,880 in amount was redeemed at fourteen places other than the two from whence issued. Of the amount redeemed at this office, the most was received from the collectors of customs from all parts of the country. These facts go to show that these gold certificates serve a purpose in addition to the one for which they were authorized. They make a very convenient medium of exchange, without cost or change of any kind between the various places and sections of our wide spread country.

Detailed statements of unavailable funds transferred from the books of the Treasurer to those of the Register, as stated in the table of "Cash Cr." as of December 20, 1867, and April 4, 1868 :

Hamilton Stuart, late designated depository at Galveston, Texas, as per his return of March 21, 1861.....	\$2,033 32
Jesse Thomas, late designated depository at Nashville, Tennessee, as per his return of April 28, 1861.....	4,880 88
James T. Miller, late designated depository at Wilmington, North Carolina, as per his return of April 1, 1861.....	6,088 80
T. Sanford, late designated depository at Mobile, Alabama, as per his return of March 14, 1861.....	18,225 35
John Boston, late designated depository at Savannah, Georgia, as per his return of February 1, 1861.....	4,874 11
Anthony J. Guirot, late treasurer of branch mint at New Orleans for bullion deposits with him.....	389,267 46
S. Garfield, late designated depository at Olympia, Washington Territory, as per his return of July 31, 1860.....	516 79
P. T. Crutchfield, late designated depository at Little Rock, Arkansas, as per his return of December 29, 1860.....	68,060 28
W. N. Haldeman, late designated depository at Louisville, Kentucky, as per his return of June 15, 1861.....	2,410 91
T. J. Sherlock, late designated depository at Cincinnati, Ohio, as per his return of May 15, 1861.....	1,118 61



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A. L. Woodward, late designated depositary at Tallahassee, Florida, as per his return of March 15, 1861.....	\$679 66
G. N. Carleton, late designated depositary at Memphis, Tennessee, as per report No. 159,036.....	223,671 76
Total transfer made December 20, 1867.....	<u>721,827 93</u>

Anthony J. Guirot, late assistant treasurer at New Orleans, Louisiana, as per report No. 155,441.....	\$146,226 74
William M. Harrison, late designated depositary at Richmond, Virginia, as per his return of April 13, 1861.....	14,071 97
J. J. Simkins, late designated depositary at Norfolk, Virginia, as per his return of April 20, 1861.....	11,795 58
Total of transfers of April 4, 1868.....	<u>172,094 29</u>

Total of December 20, 1867.....	\$721,827 93
Total of April 4, 1868.....	172,094 29
	<u>\$893,922 22</u>

It will be observed that about three-fourths of this amount has stood as unavailable since the commencement of the rebellion.

The following is a correct statement of the balances standing to the credit of the Treasurer of the United States, and the overdrafts in the others of the various offices constituting the treasury, as per ledger, June 30, 1868:

Treasurer's office, Washington..	\$11,054,952 81
Ass't treasurer's office, New York....	73,801,569 99
Do.....do.. Philadelphia..	6,453,549 47
Do.....do.. Boston.....	6,021,150 51
Do.....do.. St. Louis.....	428,913 47
Do.....do.. Charleston ...	178,444 91
Do.....do.. Denver .....	3,526 24
Depositary's office, Baltimore ....	1,718,219 82
Do....do..... Cincinnati....	2,682,650 18
Do....do..... Chicago.....	922,921 48
Do....do..... Louisville....	233,289 23
Do....do..... Buffalo .....	158,665 44
Do....do..... Pittsburg....	739,005 76
Do....do..... Omaha .....	18 99
Do....do..... Mobile.....	189,740 50
Do....do..... Little Rock..	590 00
Do....do..... Santa Fé.....	106,507 51
In 373 national bank depositaries...	23,057,167 07
Suspense account.....	1,002,814 28
Assay office at New York.....	3,452,513 00
Treasurer of the mint at Philadelphia	994,654 16
Do.....do.... San Francisco	1,735,000 00
Do.....do.... Denver .....	3,100 00
Unavailable in late insurrectionary States .....	59,950 03
	<u>\$134,998,914 85</u>

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Deduct for overdrafts with offices as follows:		
Assistant treasurer at San Francisco	\$162, 718 91	
Do.....New Orleans..	489, 517 91	
Designated depositary at Olympia...	2, 266 28	
Do.....do..... Oregon City	6, 225 89	
Do.....do..... St. Paul....	56, 305 09	
		<u>\$717, 034 08.</u>
Total cash ledger balance.....	134, 281, 880 77	
This balance consists of gold and silver	99, 984, 561 28	
Lawful money .....	34, 297, 319 49	
		<u>\$134, 281, 880 77</u>
Deduct for uncovered cash.....	3, 447, 442 81	
Balance as per warrant ledger (see Cash Cr.)...	130, 834, 437 96	

Amounts to the credit of United States disbursing officers with the several depositaries, June 30, 1868:

With Treasurer of the United States, Washington, D. C.	\$2, 403, 160 51
Assistant treasurer United States, New York, N. Y.	9, 143, 248 54
Do.....do..... Boston, Mass.....	788, 211 94
Do.....do..... Philadelphia, Pa.	773, 000 00
Do.....do..... St. Louis, Mo.....	1, 259, 596 84
Do.....do..... Charleston, S. C.	386, 237 58
Do.....do..... New Orleans, La.	2, 284, 171 67
Do.....do..... San Francisco, Cal	3, 063, 711 84
Designated depositary of the U. States, Baltimore, Md.	251, 155, 53
Do.....do.....do..... Buffalo, N. Y.	6, 539 35
Do.....do.....do..... Chicago, Ill...	678, 691 21
Do.....do.....do..... Cincinnati, O.	702, 510 89
Do.....do.....do..... Louisville, Ky.	454, 679 06
Do.....do.....do..... Pittsburg, Pa..	128, 784 14
Do.....do.....do..... St. Paul, Minn.	372, 440 25
Do.....do.....do..... Oregon City, Or.	2, 768 49
Do.....do.....do..... Santa Fé, N. M.	355, 152 10
Do.....do.....do..... Mobile, Ala...	75, 792 58
Seventy-one national banks designated for that purpose	3, 460, 416 34
Total.....	<u>26, 590, 268 86</u>

There were drawn during the year transfer checks on the offices of the assistant treasurers, of the kinds and numbers, and for the amounts as follows, viz.:

## CURRENCY CHECKS.

53, 718 on New York for.....	\$44, 360, 515 06
5, 855 on Boston for .....	1, 712, 107 37
4, 413 on Philadelphia for.....	2, 409, 408 56
339 on New Orleans for.....	657, 241 07
86 on San Francisco for.....	138, 604 58
64, 411 total currency checks .....	<u>\$49, 277, 876 64</u>

## COIN CHECKS.

1,432 on New York for.....	\$2,809,538 50
26 on Boston for.....	73,912 39
43 on Philadelphia for.....	75,561 06
2 on New Orleans for.....	550 00
3 on San Francisco for.....	1,735 50
<hr/> 1,506 total coin checks.....	<hr/> \$2,961,297 45
<hr/> 65,917 checks.—Total of currency and coin.....	<hr/> 52,239,174 09
<hr/>	<hr/>

## TRANSFER OF FUNDS.

To facilitate payments at points where the moneys were needed for disbursements, transfer letters, orders and bills of exchange were issued during the year, in number, in kind and for amounts, as follows:

4,712 letters on national bank depositaries.....	\$157,640,000 00
1,189 transfer orders on national bank depositaries....	18,020,000 00
67 exchanges drawn on national bank depositaries..	1,792,942 28
24 bills of exchange on collectors of customs.....	43,200 00
905 transfer orders on assistant treasurers and designated depositaries .....	150,083,676 58
<hr/> Total transfers of funds.....	<hr/> 327,579,818 86
<hr/>	<hr/>
Of which amount there was in coin...	\$23,963,584 75
And in currency.....	303,616,234 11
	<hr/> \$327,579,818 86
	<hr/>

## OPEN ACCOUNTS.

There were at the close of the fiscal year open accounts as follows:

With assistant treasurers.....	9
With designated depositaries.....	12
With national banks designated as depositaries.....	373
With disbursing officers.....	109
Impersonal accounts.....	41
<hr/> Total number of open accounts.....	<hr/> 544
	<hr/>

## NATIONAL BANKS.

The whole number of banks that had deposited United States securities preliminary to their organization to date of the last annual report, was.....	1,672
The number of new banks that have since so deposited, is....	10
<hr/> Total of banks organized, to June 30, 1868.....	<hr/> 1,682
	<hr/>

The whole number of banks that had their securities still on deposit, and paid duties to the government, on the 30th day of June, 1868, was.....	1,655
Failed, money realized from sale of stocks prior to June 30, 1867.....	1
Failed, securities still held, before June 30, 1867.....	7
Withdrawn and deposited money before June 30, 1867.....	2
Withdrawn, having no circulation, before June 30, 1867.....	10
Failed, securities still held, in fiscal year.....	6
Withdrawn and deposited money in fiscal year.....	1

Total of banks organized up to and including June 30, 1868.. 1,682

The following ten new national banks made their first deposits during the fiscal year in the order in which they stand:

The National Bank of Royalton, Vermont; the National Security Bank of Boston, Massachusetts; Kearsarge National Bank of Warner, New Hampshire; the First National Bank of Honeybrook, Waynesburg, Pennsylvania; Greene County National Bank of Springfield, Missouri; the Union Stockyard National Bank of Chicago, Illinois; Central National Bank of Omaha, Nebraska; Carolina National Bank of Columbia, South Carolina; the Princeton National Bank of Princeton, New Jersey; State National Bank of Raleigh, North Carolina; being in number, 10.

Failed before June 30, 1865; money realized from sale of stocks..	1
Failed before June 30, 1867; securities yet held in part.....	7
Failed in last fiscal year; securities yet held in part.....	6
Deposited money for amount of circulation, before June 30, 1867..	2
Deposited money for amount of circulation, in fiscal year.....	1
Securities withdrawn, having had no circulating notes.....	10
Banks in operation June 30, 1868, according to the books of this office .....	1,655

Total number of national banks that have been organized... 1,682

#### NATIONAL BANKS THAT HAVE FAILED.

In 1865. First National Bank of Attica, New York.....	1
In 1866. Merchants' National Bank of Washington, D. C.....	1
In 1866. Venango National Bank of Franklin, Pennsylvania.....	1
	— 2
In 1867. First National Bank of Medina, New York.....	1
In 1867. Tennessee National Bank of Memphis, Tennessee.....	1
In 1867. First National Bank of Newton, Newtonville, Massachusetts .....	1
In 1867. First National Bank of New Orleans, Louisiana.....	1
In 1867. First National Bank of Selma, Alabama.....	1
	— 5
In 1868. National Unadilla Bank of Unadilla, New York.....	1
In 1868. Farmers' and Citizens' National Bank of Brooklyn, New York .....	1
In 1868. Croton National Bank of New York, New York.....	1
In 1868. First National Bank of Bethel, Connecticut.....	1
In 1868. First National Bank of Keokuk, Iowa.....	1
In 1868. National Bank of Vicksburg, Mississippi.....	1
	— 6

Total number of banks that have failed..... 14

N. B.—The circulating notes of the First National Bank of Newton, Newtonville, Massachusetts, are assumed by the National Security Bank of Boston, Massachusetts, which has reimbursed the United States for former redemptions.

**BANKS THAT HAVE VOLUNTARILY RETIRED AND DEPOSITED FUNDS TO REDEEM THEIR CIRCULATION.**

October 13, 1865. First National Bank of Columbia, Missouri..... 1  
 August 1, 1866. First National Bank of Carondelet, Missouri..... 1  
 June 16, 1868. Farmers' National Bank of Waukesha, Wisconsin..... 1

—  
3  
=

The circulating notes of these three banks, and of 13 of the 14 banks that have failed, are redeemed in lawful money on presentation.

The circulating notes so redeemed in the fiscal year were as follows:

First National Bank of Columbia, Missouri..	\$4,620 00	
First National Bank of Carondelet, Missouri..	10,609 50	
		\$15,229 50
First National Bank of Attica, New York....	16,303 50	
Venango National Bank of Franklin, Pennsylv- ania.....	37,424 00	
Merchants' National Bank of Washington, D. C.....	73,879 75	
First National Bank of Medina, New York...	19,043 00	
Tennessee National Bank of Memphis, Ten- nessee.....	43,359 25	
First National Bank of Selma, Alabama.....	40,182 75	
First National Bank of New Orleans, Louisi- ana.....	97,257 25	
National Unadilla Bank of Unadilla, New York.	53,538 50	
Farmers and Citizens' National Bank of Brook- lyn, New York .....	111,573 65	
Croton National Bank of New York, N. Y...	83,923 25	
First National Bank of Keokuk, Iowa.....	8,157 75	
First National Bank of Bethel, Connecticut..	110 00	
		584,752 65
Total redemptions in fiscal year.....		599,982 15

*Banks having no circulating notes that have withdrawn their securities.*

Prior to June 30, 1866:

First National Bank of Penn Yan, New York .....	1
Second National Bank of Ottumwa, Iowa.....	1
Second National Bank of Canton, Ohio.....	1
Berkshire National Bank of Adams, Massachusetts.....	1
First National Bank of Lansing, Michigan.....	1
First National Bank of Utica, New York, (superseded by bank same name and stocks transferred) .....	1
First National Bank of Norwich, Connecticut, (same as above, without withdrawing stocks).....	1
First National Bank of Flemington, New Jersey. (No certificate issued by the Comptroller.).....	1

— 8

In the fiscal year closing with June 30, 1867:

National Bank of Crawford County, Meadville, Pennsylvania....	1
City National Bank of Savannah, Georgia.....	1
Pittston National Bank of Pittston, Pennsylvania.....	1
	— 3

In the fiscal year closing with June 30, 1868:

The Kittanning National Bank, Kittanning, Pennsylvania .....	1
	— 1

Total having no circulation that have withdrawn their securities... 12

*Securities held in trust to assure the prompt redemption of the circulating notes of all the national banks.*

The amount held at the date of the last report, in United States stocks pledged for the redemption of the circulating notes of all the national banks, was.....	\$340,607,500
Deposited during fiscal year.....	\$10,050,900
Withdrawn during fiscal year .....	9,162,500
	888,400

Amount held June 30, 1868.....	341,495,900
Add to this for securities held to insure the prompt payment of public moneys with national bank depositaries, as per statement.....	38,517,950

Total amount held in trust for national banks..... 380,013,850

The number of national banks qualified to act as depositaries of public money and fiscal agents of the government, as per last report, was.....	385
Since then discontinued.....	21
Designated since then.....	6
	— 15

Number of depositary banks June 30, 1868..... 370

All the national banks whose designation as depositaries of public money has been revoked during the fiscal year have voluntarily withdrawn from their fiscal agencies, and have paid over the public funds in their custody, except the National Bank of the Metropolis, at Washington, District of Columbia, whose securities are still held for deposits, the bank having gone into liquidation. There are still unsettled claims for government funds against the Venango National Bank, at Franklin, Pennsylvania; the Merchants' National Bank of Washington, District of Columbia; the First National Bank of Selma, Alabama, and the First National Bank of New Orleans, Louisiana, which banks are in the hands of receivers, and their securities pledged for public deposits are yet in my hands. The stocks held for the safe-keeping and prompt payment of government deposits on the 30th of June, 1867, were.. \$39, 177, 950

Withdrawn during the fiscal year.....	\$16, 156, 300
Received during the fiscal year.....	15, 496, 300
	660, 000

Total so remaining on deposit June 30, 1868..... 38, 517, 950

The securities held in trust for national banks in this office at the close of the fiscal year consisted of the following, viz:

*Held for redemption of circulating notes.*

Registered coin interest six per cents.....	\$244, 103, 100	
Coupon coin interest six per cents.....	53, 850	
Registered coin interest five per cents.....	90, 758, 950	
Coupon coin interest five per cents.....	10, 000	
Registered currency interest six per cents..	6, 570, 000	
		<u>\$341, 495, 900</u>

*Held to assure the payment of public deposits.*

Registered coin interest six per cents.....	\$23, 714, 600	
Coupon coin interest six per cents.....	2, 514, 500	
Registered coin interest five per cents.....	5, 659, 600	
Coupon coin interest five per cents.....	2, 357, 750	
Registered currency interest six per cents..	3, 295, 000	
Seven-thirty treasury notes.....	946, 500	
Personal bond .....	30, 000	
		<u>38, 517, 950</u>
Total amount of securities held in trust for banks..	380, 013, 850	

The 25th section of the act entitled, "An act to provide a national currency," passed June 3, 1864, makes it the duty of every banking association having bonds deposited in the office of the Treasurer of the United States, once or oftener in each fiscal year, to examine and compare the bonds so pledged with the books of the Comptroller and the accounts of the association, and, if found correct, to execute to the Treasurer a certificate, setting forth that and other facts. Within the fiscal year these examinations have been made by 1,498 banks, and the required certificates made and delivered by their proper officers or attorneys. One hundred and fifty-seven others of these banks, although notified in writing to do so, which is not required by the law, have entirely neglected this their duty. It is to be regretted there is no legal penalty provided whereby this office has the authority to compel a compliance with the provisions of the act and a performance of the duty. A fine of fifty dollars, to be withheld from the interest on their stocks, would force compliance.

Interest accrued upon stocks held in the Treasury has been remitted to the banks entitled to receive the same by drafts for coupons, to wit:

237 currency drafts, amounting to .....	\$370, 004 15
440 coin drafts, amounting to .....	281, 998 50
677 drafts for coupon interest, amounting to.....	<u>652, 002 65</u>

Interest on registered stocks, deposited in trust by the national banks with the Treasurer, has been drawn by the various banks entitled to receive the same, at the offices where it was, at their request, made payable, during the fiscal year, amounting in the aggregate to the sum of..... \$21, 481, 889 50

Add, as before stated, on coupons ..... 652, 002 65

Total amount paid to banks for interest on stocks. 22, 133, 892 15

Semi-annual duty has been collected from national banks since the last report as follows:

*For the term of six months preceding July 1, 1867.*

On circulation .....	\$1,464,459 32	
On deposits .....	1,278,515 52	
On capital .....	157,476 55	
	<hr/>	\$2,900,451 39

*For the term of six months preceding January 1, 1868.*

On circulation .....	\$1,470,226 31	
On deposits .....	1,240,265 13	
On capital .....	157,422 87	
	<hr/>	2,867,914 31

Total duty collected from banks for the year.....	<hr/>	5,768,365 70
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There has been refunded to national banks during the last fiscal year, in compliance with a "resolution in relation to national banking associations," approved March 2, 1867, for duty claimed to have been paid in excess by certain of those banks to the Treasurer, as follows:

Collected in the six months preceding January 1, 1865..	\$87 10
Collected in the six months preceding July 1, 1865.....	290 46
Collected in the six months preceding January 1, 1866.,	1,453 19
Collected in the six months preceding July 1, 1866.....	3 61
Collected in the six months preceding January 1, 1867..	424 22
Collected in the six months preceding July 1, 1867.....	25 00
	<hr/>
	2,283 58

Which duty had been collected on—

Undivided profits .....	\$1,932 32
Capital .....	250 00
Deposits .....	47 25
Circulation .....	54 01

Whole amount refunded during the fiscal year ...	<hr/>	2,283 58
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Whole amount of duty collected for year preceding January 1, 1868.....	\$5,768,365 70
Less amount refunded as above stated.....	2,283 58

Net duty for the year.....	5,766,082 12
Net duty for the preceding year .....	5,598,430 53

Increase of duty this year over the preceding year.	<hr/>	167,651 59
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*Statement of national banks that have voluntarily retired, and also of such banks as have failed, with the respective dates of such retiring or failures, and the amount of outstanding notes of each on the day of closing business.*

Names of banks.	Date of closing.	Outstanding circulation.
First National Bank of Columbia, Mo., voluntary .....	October 13, 1865	\$11,990
First National Bank of Carondelet, Mo., voluntary .....	August 1, 1866	25,500
Farmer's National Bank of Waukesha, Wis., voluntary ....	June 16, 1868	90,000
First National Bank of Attica, N. Y., failed .....	April 14, 1865	44,000
Venango National Bank of Franklin, Pa., failed .....	May 5, 1866	85,000
Merchants' National Bank of Washington, D. C., failed ....	May 8, 1866	180,000
First National Bank of Medina, N. Y., failed .....	March 9, 1867	40,000
Tennessee National Bank of Memphis, Tenn., failed .....	March 21, 1867	90,000
First National Bank of Selma, Ala., failed .....	April 30, 1867	85,000
First National Bank of New Orleans, La., failed .....	May 20, 1867	180,000
National Unadilla Bank of Unadilla, N. Y., failed .....	August 6, 1867	100,000
Farmers & Citizens' National Bank of Brooklyn, N. Y., failed.	September 5, 1867	253,900
Croton National Bank of New York, N. Y., failed .....	October 7, 1867	180,000
First National Bank of Keokuk, Iowa, failed .....	March 6, 1868	90,000
First National Bank of Bethel, Conn., failed .....	March 6, 1868	26,300
National Bank of Vicksburg, Miss., failed .....	April 24, 1868	25,500
<b>Total</b> .....		<b>1,507,190</b>

*Statement of funds of national banks that have gone into voluntary liquidation, and of all such banks as have failed, together with the amounts deposited in the treasury for the purpose of redeeming the circulating notes of such banks respectively.*

Names of banks.	Funds deposited.	Notes redeemed.
First National Bank of Carondelet, Mo., voluntary .....	\$25,500 00	\$14,889 50
First National Bank of Columbia, Mo., voluntary .....	11,990 00	5,940 00
First National Bank of Keokuk, Iowa, failed .....		8,157 75
First National Bank of Attica, N. Y., failed .....	44,000 00	29,988 50
First National Bank of Medina, N. Y., failed .....	27,329 25	23,043 00
First National Bank of New Orleans, La., failed .....	104,742 00	97,257 25
First National Bank of Selma, Ala., failed .....	41,247 20	40,182 75
First National Bank of Bethel, Conn., failed .....		110 00
Venango National Bank of Franklin, Pa., failed .....	61,871 00	58,994 00
Tennessee National Bank of Memphis, Tenn., failed .....	53,372 00	51,659 25
Merchants' National Bank of Washington, D. C., failed .....	139,095 02	113,354 75
Croton National Bank of New York, N. Y., failed .....	72,181 90	83,923 25
Farmers and Citizens' National Bank of Brooklyn, N. Y., failed.	106,504 10	111,573 65
Farmers' National Bank of Waukesha, Wis., voluntary .....	90,000 00	
National Unadilla Bank of Unadilla, N. Y., failed .....	53,183 50	53,538 50
<b>Total</b> .....	<b>831,915 97</b>	<b>692,812 15</b>

*Destruction of notes of national banks that have gone into liquidation.*

First National Bank of Attica, New York, voluntary ....	\$26,774 75
First National Bank of Carondelet, Missouri, voluntary ..	11,694 50
First National Bank of Columbia, Missouri, failed .....	4,230 00
First National Bank of Medina, New York, failed .....	18,878 50

First National Bank of Newton, Massachusetts, failed....	\$2, 198 25
First National Bank of New Orleans, Louisiana, failed....	64, 224 50
First National Bank of Selma, Alabama, failed.....	30, 272 75
First National Bank of Keokuk, Iowa, failed.....	20 00
Merchants' National Bank of Washington, D. C., failed...	98, 284 75
Venango National Bank of Franklin, Pennsylvania, failed.	50, 694 00
Farmers and Citizens' National Bank of Brooklyn, New York, failed.....	78, 717 00
Croton National Bank of New York, New York, failed....	57, 515 40
Tennessee National Bank of Memphis, Tennessee, failed...	39, 489 25
Unadilla National Bank of Unadilla, New York, failed....	40, 608 50
Discount for mutilation on above redemptions.....	12 85
<b>Total.....</b>	<b>523, 615 00</b>
Amount destroyed before July 1, 1867.....	\$30, 330 00
Amount destroyed during the fiscal year.....	493, 285 00
<b>Total.....</b>	<b>523, 615 00</b>

#### NATIONAL BANK DEPOSITARIES.

The national banks that have been designated as depositaries and financial agents have paid in various ways, but at points and in the manner directed by this office, into the various offices of the treasury, and in most cases without any expense to the government, within the year in the aggregate..... \$237, 872, 495 36

And they held balances that aggregated June 30, 1868. 23, 057, 167 07

<b>Total amount of payments and balances.....</b>	<b>260, 929, 662 43</b>
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The above balances were, on October 17, 1868, reduced to \$14,295,637 03. For security for the prompt payment of this balance the treasurer holds United States stocks of the par value of \$38,096,350. The payments were made by these banks as follows, viz.:

Free of any charge whatever to the treasury.....	\$219, 852, 495 36
Through expresses at government expense.....	18, 020, 000 00
<b>Total payments during the year, as above.....</b>	<b>237, 872, 495 36</b>

#### MONEY COLLECTIONS BY NATIONAL BANKS FOR THE GOVERNMENT.

The business transactions between the treasury of the United States and the 373 national banks that have been designated as depositaries of the public moneys and financial agents of the government have been during the fiscal year as follows, to wit:

Balance brought from last year's account.....	\$26, 122, 322 61
On account of stock subscription.....	\$59, 151, 800 00
On account of internal revenue.....	154, 899, 154 95
On account of fractional currency.....	9, 312, 678 77
From miscellaneous sources.....	11, 443, 706 10
<b>Total receipts.....</b>	<b>234, 807, 339 82</b>
<b>Total balance and receipts.....</b>	<b>260, 929, 662 43</b>

All these collections have been promptly paid, as required; and the balance of last year has been reduced over \$3,000,000 in this year.

The foregoing statement shows, that while these banks had deposited in the treasury of the United States, to insure the prompt payment of all moneys belonging to the government, stocks of the United States, the par value of which exceeded \$38,000,000, they held to the credit of the Treasurer on the 30th day of June last a little over \$23,000,000, and on the 17th day of October it was less than \$14,300,000. The interest on the first named amount at six per cent. per annum would be about \$1,383,000, and on the last named amount about \$857,000, making the average interest about \$1,120,000.

As an offset to this, it also appears that these banks collected for the United States, and remitted the same free of charge to the government to various offices of the treasury, as directed by the Treasurer, about \$220,000,000. If a commission of one-half of one per cent. had been charged for making these collections and remittances, it would have cost the government about \$1,100,000; thus about balancing the benefits to the banks and to the government.

#### COLLECTION OF DUTY AND TAXES

On referring to a preceding table it will be seen that the Treasurer has collected from the national banks during the fiscal year, for "duty" on the three items of "capital," "deposits," and "circulation," \$5,768,365 70, without any expense to the government.

The Commissioner of Internal Revenue has also collected from these banks, on these identical three items for "taxes," an amount that cannot be with accuracy ascertained, because the collections of taxes from national banks are not kept separate from those collected from State banks and private bankers. But as the whole amount so collected from national banks, State banks, and private bankers, is but \$1,858,739 67, it is obvious that the part collected from national banks as tax, by the collectors of internal revenue, must be less than one-quarter that collected from these banks for *duty* on these same items by the Treasurer.

The collections from national banks for "duty" are by law made semi-annually. They cost nothing. The collections from these banks for "taxes" are made by the collectors of internal revenue, and are by law assessed on "circulation" at one twelfth of one per cent. per month, and on "capital" and on "deposits" one twenty-fourth of one per cent. per month. For these trifling monthly collections of taxes the collectors receive a percentage. The aim of the government no doubt is, to make the collection of all taxes as cheaply as may be, and with as little annoyance as possible. The monthly appearance of the tax-gatherer cannot be otherwise than offensive. To avoid this vexation, to simplify the machinery, and to save the expense of collection, it is most respectfully suggested that the law should be so amended as to give the collection of duty that is now paid to the Treasurer, to the collectors of internal revenue, or to permit the national banks whose securities are held by the Treasurer and from the interest of which securities he can enforce the collection, to pay all their taxes semi-annually, in the same manner and at the same times as they now by law pay their duty, to the Treasurer of the United States

## TRUST FUNDS.

The following is a descriptive list of stocks on deposit in this office, held in trust by the Secretary of the Treasury, belonging to the Chickasaw national fund:

State of Arkansas 6 per cent. bonds, due in 1868.....	\$90,000 00
State of Indiana 6 per cent. bonds, due in 1867.....	141,000 00
State of Maryland 6 per cent. bonds, due in 1870.....	6,149 57
State of Maryland 6 per cent. bonds, due in 1890.....	8,350 17
Nashville and Chattanooga railroad 6 per cent. bonds, due in 1881.....	512,000 00
Richmond and Danville railroad 6 per cent. bonds, due in 1876.....	100,000 00
State of Tennessee 6 per cent. bonds, due in 1890.....	104,000 00
State of Tennessee 5½ per cent. bonds, due in 1861.....	66,666 66
United States 6 per cent. bonds, loan of 1847, due in 1867.....	61,050 00
United States 6 per cent. bonds, loan of 1848, due in 1868.....	37,491 80
United States 6 per cent. bonds, loan of 1862, due in 1882.....	61,000 00
United States 6 per cent. bonds, loan of 1865, due in 1885.....	104,100 00
Total.....	<u>1,291,808 20</u>

State of Illinois 6 per cent. bonds due in 1860 to the amount of \$17,000, have been redeemed by the State, and the amount paid into the Treasury.

All the other stocks above-named have, since the 30th June, 1868, been transferred to the Secretary of the Interior, in accordance with instructions of the Secretary of the Treasury contained in his letter bearing date August 7, 1868.

*Descriptive list of stocks on deposit in this office held in trust by the Secretary of the Treasury belonging to the Smithsonian fund.*

State of Arkansas 6 per cent. bonds, due in 1868.....	\$538,000 00
United States 6 per cent. bonds, due in 1868.....	33,400 00
Redeemed and money paid into the treasury.....	104,061 64
Total reported last year.....	<u>675,461 64</u>

The redemptions and payments into the treasury during the fiscal year were as follows:

January 29, 1868, United States stocks, loan of 1842.....	\$48,061 64
February 17, 1868, Illinois State stock.....	\$10,000
February 27, 1868, Illinois State stock.....	13,000
March 14, 1868, Illinois State stock.....	33,000
	<u>56,000 00</u>

Total redeemed and paid into the treasury in the fiscal year.....	104,061 64
Redeemed and paid into the treasury since, United States 6 per cent. stocks.....	<u>33,400 00</u>

Total redeemed and paid into the treasury since June 30, 1867.....	137,461 64
This leaves on deposit only the first named amount.....	<u>538,000 00</u>

Total amount as stated in last year's report, and as above..	<u>675,461 64</u>
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## ISSUES OF NEW CURRENCY.

United States legal-tender notes and fractional-currency notes have been issued, during the fiscal year, of the numbers and denominations, and for the several amounts, as follows:

Numbers.	Denominations.	Amounts.	Totals.
8, 112 of one thousand dollars is.....		\$8, 112, 000	
4, 064 of five hundred dollars is.....		2, 032, 000	
1, 755, 348 of two dollars is.....		3, 510, 696	
2, 483, 348 of one dollar is.....		2, 483, 348	
Legal-tender notes.....			\$16, 138, 044
19, 097, 364 of fifty cents is.....		9, 548, 682	
39, 864, 000 of twenty-five cents is.....		9, 966, 000	
55, 300, 000 of ten cents is.....		5, 530, 000	
Fractional-currency notes.....			25, 044, 682
118, 512, 236 pieces.			
Total issue of new currency.....			41, 182, 726

## UNITED STATES SEVEN AND THREE-TENTH NOTES.

*Statement of issues.*

## First series, August 15, 1864:

363, 952 of fifties is.....	\$18, 197, 600	
566, 039 of one hundreds is.....	56, 603, 900	
171, 666 of five hundreds is.....	85, 833, 000	
118, 528 of one thousands is.....	118, 528, 000	
4, 166 of five thousands is.....	20, 830, 000	
		\$299, 992, 500

## Second series, June 15, 1865:

182, 926 of fifties is.....	9, 146, 300	
338, 227 of one hundreds is.....	33, 822, 700	
175, 682 of five hundreds is.....	87, 841, 000	
179, 965 of one thousands is.....	179, 965, 000	
4, 045 of five thousands is.....	20, 225, 000	
		331, 000, 000

## Third series, July 15, 1865:

343, 320 of fifties is.....	17, 166, 000	
472, 080 of one hundreds is.....	47, 208, 000	
108, 654 of five hundreds is.....	54, 327, 000	
71, 879 of one thousands is.....	71, 879, 000	
1, 684 of five thousands is.....	8, 420, 000	
		199, 000, 000

Total issues by series.....	829, 992, 500
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*Recapitulation of all the issues.*

890, 198 of fifties is.....	\$44, 509, 900
1, 376, 346 of one hundreds is.....	137, 634, 600
456, 002 of five hundreds is.....	228, 001, 000

370,372 of one thousands is.....	\$370,372,000
9,895 of five thousands is.....	49,475,000
Total issue as above.....	<u>829,992,500</u>

## REDEMPTION OF SEVEN AND THREE-TENTH NOTES.

The amount of seven and three-tenth per cent. United States treasury notes of the issues of the years 1864 and 1865 converted into United States stocks, or redeemed in money during the fiscal year ending with June 30, 1868, was as follows:

First series, August 15, 1864.....	\$84,342,100
Second series, June 15, 1865.....	244,576,500
Third series, July 15, 1865.....	121,798,450
Total redemptions during the fiscal year.....	<u>450,717,050</u>

*Denominations.*

431,697 of fifties.....	\$21,584,850
724,142 of one hundreds.....	72,414,200
246,976 of five hundreds.....	123,488,000
206,110 of one thousands.....	206,110,000
5,424 of five thousands.....	27,120,000
Total, as above stated, for the year.....	<u>450,717,050</u>

*Statement of redemptions.*

## FIRST SERIES, AUGUST 15, 1864.

Redeemed previous to July 1, 1866.....	\$5,489,250
In year ending with June 30, 1867.....	209,386,500
In year ending with June 30, 1868.....	84,342,100
	<u>299,217,850</u>

## SECOND SERIES, JUNE 15, 1865.

Redeemed previous to July 1, 1866.....	\$6,881,900
In year ending with June 30, 1867.....	67,500,450
In year ending with June 30, 1868.....	244,576,500
	<u>318,958,850</u>

## THIRD SERIES, JULY 15, 1865.

Redeemed previous to July 1, 1866.....	\$11,379,500
In year ending with June 30, 1867.....	40,846,950
In year ending with June 30, 1868.....	121,798,450
	<u>174,024,900</u>

## RECAPITULATION BY YEARS.

Redeemed previous to July 1, 1866.....	\$23,750,650
In year ending with June 30, 1867.....	317,733,900
In year ending with June 30, 1868.....	450,717,050
Total redemptions.....	<u>792,201,600</u>

*Statement by series of the numbers, denominations, and amounts of the seven-thirty treasury notes that were outstanding on the 30th of June, 1868.*

## FIRST SERIES.

3,851 notes of fifty dollars is.....	\$192,550
3,081 notes of one hundred dollars is.....	308,100
294 notes of five hundred dollars is.....	147,000
92 notes of one thousand dollars is.....	92,000
7 notes of five thousand dollars is.....	35,000
	<hr/>
	774,650
	<hr/>

## SECOND SERIES.

14,487 notes of fifty dollars is.....	\$724,350
25,538 notes of one hundred dollars is.....	2,553,800
7,634 notes of five hundred dollars is.....	3,817,000
4,616 notes of one thousand dollars is.....	4,616,000
66 notes of five thousand dollars is.....	330,000
	<hr/>
	12,041,150
	<hr/>

## THIRD SERIES.

52,616 notes of fifty dollars is.....	\$2,630,800
76,518 notes of one hundred dollars is.....	7,651,800
14,251 notes of five hundred dollars is.....	7,125,500
6,787 notes of one thousand dollars is.....	6,787,000
156 notes of five thousand dollars is.....	780,000
	<hr/>
	\$24,975,100
	<hr/>
Total outstanding.....	37,790,900
	<hr/>

## THE THREE SERIES COMBINED.

70,954 notes of fifty dollars is.....	\$3,547,700
105,137 notes of one hundred dollars is.....	10,513,700
22,179 notes of five hundred dollars is.....	11,089,500
11,495 notes of one thousand dollars is.....	11,495,000
229 notes of five thousand dollars is.....	1,145,000
	<hr/>
Total outstanding.....	37,790,900
	<hr/>

Currency destroyed during the year as follows, to wit:

Demand notes.....	\$64,520 50
Legal-tender notes.....	25,855,156 20
One-year 5 per cent. notes.....	336,130 00
Two-year 5 per cent. notes.....	208,547 50
Two-year coupon notes.....	65,000 00
Three-year 6 per cent. compound-inter- est notes.....	80,166,751 00
Gold certificates.....	79,046,020 00
Fractional currency, 1st issue.....	616,443 66
Fractional currency, 2d issue.....	1,051,751 86
Fractional currency, 3d issue.....	19,101,143 03
Discounts on the above.....	31,671 54
	<hr/>
	\$206,543,135 29

Certificates of indebtedness .....	\$15,000 00	
Interest on the same.....	713 43	
		\$15,713 43
Bonds, certificates, notes, and fractional currency, that had not been issued.....		563,623,866 87
Balance to new account.....		337,139 45
		<u>770,519,855 04</u>
Total amount destroyed.....		<u>770,519,855 04</u>

REDEMPTION AND DESTRUCTION ACCOUNT.

<i>Cash, Dr.</i>		
To balance from 1867 .....	\$504,861 42	
To redeemed during fiscal year.....	206,343,741 78	
		<u>206,848,603 20</u>
<i>Cash, Cr.</i>		
By destroyed in fiscal year .....	\$206,511,463 75	
Balance to new account.....	337,139 45	
		<u>206,848,603 20</u>
Discount for mutilations on above redemptions.....	31,671 54	
Certificates of indebtedness and interest thereon.....	15,713 43	
Statistical matter destroyed.....	563,623,866 87	
		<u>770,519,855 04</u>
Total amount destroyed.....		<u>770,519,855 04</u>
Last year the above statement footed.....	\$529,104,757 94	
Increase this year over the last year is.....	241,415,097 10	
		<u>770,519,855 04</u>

These destructions have involved the separate examination of 117,229,939 distinct pieces of paper, each representing a money value.

*Statement of the receipt for redemption, and of the destruction of the major part thereof, of all kinds of United States paper moneys and other government securities, and of the notes of all the national banks that have gone into liquidation, and that have been received for destruction, from the beginning and including June 30, 1868.*

United States moneys destroyed—		
Before July 1, 1867.....	\$786,548,239 78	
Within the fiscal year.....	206,511,463 75	
Discount on same.....	99,369 88	
		<u>\$993,159,073 41</u>
Broken national bank notes destroyed—		
Before July 1, 1867.....	30,330 00	
Within the fiscal year.....	493,272 15	
Discount on same.....	12 85	
		<u>523,615 00</u>
Certificates of indebtedness—		
Before July 1, 1867.....	582,455,094 87	
Within the fiscal year.....	15,713 43	
		<u>582,470,808 30</u>



Statistical securities of the United States—	
Before July 1, 1867.....	\$882, 950, 738 50½
Within the fiscal year.....	563, 623, 866 87½
	<u>\$1, 446, 574, 605 38</u>
There was remaining on hand on the 30th June, 1868	337, 139 45
Total amount received from the beginning to date..	<u><u>3, 023, 065, 241 54</u></u>

## STATEMENT OF REDEMPTIONS OF CURRENCY, ETC., FROM THE COMMENCEMENT.

*Cash, Dr.*

For United States notes and fractional currency.....	\$993, 496, 212 86
For national bank notes of broken banks.....	523, 615 00
For certificates of indebtedness.....	582, 470, 808 30
For statistical matter.....	1, 446, 574, 605 38
	<u>3, 023, 065, 241 54</u>
For total amount received for destruction.....	<u><u>3, 023, 065, 241 54</u></u>

*Cash, Cr.*

By United States notes and fractional currency destroyed.....	\$993, 059, 703 53
By discount for mutilations on same.....	99, 369 88
By notes of broken national banks destroyed.....	523, 602 15
By discount for mutilations on same.....	12 85
By certificates of indebtedness destroyed.....	582, 470, 808 30
By statistical matter destroyed.....	1, 446, 574, 605 38
By balance of money on hand, carried to new account	337, 139 45
	<u>3, 023, 065, 241 54</u>
Total amount destroyed, discounted and on hand....	<u><u>3, 023, 065, 241 54</u></u>

These destructions required the separate examination, scrutiny and count of 442,137,927 pieces of money and other securities.

Discounts on mutilations have been made on the various kinds of currency and for amounts as follows:

Demand notes.....	\$2, 084 50
Legal-tender notes.....	54, 518 30
One-year 5 per cent. notes.....	217 00
Two-year 5 per cent. notes.....	152 50
Two-year 5 per cent. coupon notes.....	2 50
Three-year compound interest notes.....	480 00
Postage currency, 1st issue.....	12, 215 87
Fractional currency, 2d issue.....	7, 430 12
Fractional currency, 3d issue.....	16, 008 68
Money redeemed, but not destroyed.....	6, 260 41
	<u>99, 369 88</u>
Total discounts from the beginning by kinds.....	<u><u>99, 369 88</u></u>
Discounts in year 1863.....	\$615 27
Discounts in year 1864.....	11, 393 93
Discounts in year 1865.....	13, 108 09

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Discounts in year 1866.....	\$17,813 36
Discounts in year 1867.....	24,767 69
Discounts in year 1868.....	31,671 54

Total discounts from the beginning by years as above. 99,369 88

*Statements exhibiting, by denominations, the amount paid, the amount discounted for mutilations, and the total amount retired of all kinds of currency from the beginning up to and including June 30, 1868.*

Denominations.	Amounts paid.	Amounts dis- counted.	Total retired.
<b>OLD ISSUE DEMAND NOTES.</b>			
Five dollars.....	\$21,746,865 75	\$471 75	\$21,747,337 50
Ten dollars.....	19,979,542 75	432 25	19,979,975 00
Twenty dollars.....	18,159,679 50	1,180 50	18,160,860 00
Totals.....	59,886,088 00	2,084 50	59,888,172 50
<b>NEW ISSUE LEGAL-TENDER NOTES.</b>			
One dollar.....	\$9,155,607 40	\$15,238 60	\$9,170,846 00
Two dollars.....	10,109,633 55	10,600 45	10,120,234 00
Five dollars.....	33,266,349 50	11,193 00	33,277,542 50
Ten dollars.....	25,852,851 75	7,688 25	25,860,540 00
Twenty dollars.....	11,399,222 00	6,558 09	11,405,780 00
Fifty dollars.....	2,613,270 00	1,380 00	2,614,650 00
One hundred dollars.....	2,616,540 00	1,260 00	2,617,800 00
Five hundred dollars.....	11,356,700 00	300 00	11,357,000 00
One thousand dollars.....	70,340,700 00	300 00	70,341,000 00
Totals.....	176,110,874 20	54,518 30	176,165,392 50
<b>ONE-YEAR FIVE PER CENT. NOTES.</b>			
Ten dollars.....	\$6,117,349 00	\$31 00	\$6,117,380 00
Twenty dollars.....	16,212,224 00	116 00	16,212,340 00
Fifty dollars.....	8,166,105 00	45 00	8,166,150 00
One hundred dollars.....	13,565,675 00	25 00	13,565,700 00
Unknown.....	90 00	.....	90 00
Totals.....	44,061,443 00	217 00	44,061,660 00
<b>TWO-YEAR FIVE PER CENT. NOTES.</b>			
Fifty dollars.....	\$6,703,987 50	\$62 50	\$6,704,050 00
One hundred dollars.....	9,587,610 00	90 00	9,587,700 00
Totals.....	16,291,597 50	152 50	16,291,750 00
<b>TWO-YEAR FIVE PER CENT. COUPON NOTES.</b>			
Fifty dollars.....	\$5,885,247 50	\$2 50	\$5,885,250 00
One hundred dollars.....	14,458,500 00	.....	14,458,500 00
Five hundred dollars.....	40,293,500 00	.....	40,293,500 00
One thousand dollars.....	89,283,000 00	.....	89,283,000 00
Unknown.....	10,500 00	.....	10,500 00
Totals.....	149,930,747 50	2,50	149,930,750 00

*Statement—Continued.*

Denominations.	Amounts paid.	Amounts dis- counted.	Total retired.
<b>THREE-YEAR SIX PER CENT. COM- POUND INTEREST NOTES.</b>			
Ten dollars .....	\$21,850,663 00	\$137 00	\$21,850,800 00
Twenty dollars.....	24,478,167 00	133 00	24,478,240 00
Fifty dollars .....	46,088,970 00	180 00	46,089,150 00
One hundred dollars.....	33,154,470 00	30 00	33,154,500 00
Five hundred dollars.....	57,327,000 00	.....	57,327,000 00
One thousand dollars.....	29,088,000 00	.....	29,088,000 00
Totals.....	211,987,210 00	480 00	211,987,690 00
<b>POSTAGE CURRENCY—FIRST ISSUE.</b>			
Five cents .....	\$1,156,882 74	\$1,374 56	\$1,158,257 30
Ten cents.....	2,736,264 45	1,877 35	2,738,141 80
Twenty-five cents .....	4,035,573 18	5,315 32	4,040,888 50
Fifty cents.....	7,405,819 36	3,648 64	7,409,468 00
Totals.....	15,334,539 73	12,215 87	15,346,755 60
<b>FRACTIONAL CURRENCY—SECOND ISSUE.</b>			
Five cents .....	\$1,979,134 41	\$1,612 09	\$1,980,746 50
Ten cents.....	5,000,726 36	2,937 94	5,003,664 30
Twenty-five cents .....	6,671,118 14	1,403 61	6,672,521 75
Fifty cents.....	5,589,429 52	1,476 48	5,590,906 00
Totals.....	19,240,408 43	7,430 12	19,247,838 55
<b>FRACTIONAL CURRENCY—THIRD ISSUE.</b>			
Three cents .....	\$470,922 67	\$109 13	\$471,031 80
Five cents.....	451,317 48	275 62	451,593 10
Ten cents.....	6,876,148 16	3,461 54	6,879,612 70
Twenty-five cents .....	14,441,885 26	5,267 24	14,447,152 50
Fifty cents.....	16,242,881 60	6,892 15	16,249,773 75
Totals.....	38,483,155 17	16,008 68	38,499,163 85

**UNITED STATES CURRENCY.**

The following tables exhibit under their appropriate heads the whole amount of paper money that has been issued by the government of the United States, from the commencement of such issues, under the act of July 17, 1861, and several other acts since passed, up to and including June 30, 1868, the amount during that time redeemed, and the amount at the last named date outstanding by kinds and denominations ranging from three-cent to five-thousand dollar notes:

*United States demand notes.*

Denominations.	Issued.	Redeemed.	Outstanding.
Five dollars .....	\$21,800,000	\$21,746,865 75	\$53,134 25
Ten dollars .....	20,030,000	19,979,542 75	50,457 25
Twenty dollars .....	18,200,000	18,159,679 50	40,320 50
Totals .....	60,030,000	59,886,088 00	143,912 00
Deduct for discount for mutilations .....			2,084 50
Total of actual amount outstanding .....			141,827 50

This balance is receivable for customs and redeemable in gold coin at the treasury.

*United States legal-tender notes.*

Denominations.	Issued.	Redeemed.	Outstanding.
One dollar .....	\$22,829,348	\$9,155,607 40	\$13,673,740 60
Two dollars .....	26,070,696	10,109,633 55	15,961,062 45
Five dollars .....	96,103,795	33,266,349 50	62,837,445 50
Ten dollars .....	108,685,040	25,852,851 75	82,832,188 25
Twenty dollars .....	74,999,680	11,399,222 00	63,600,458 00
Fifty dollars .....	27,508,800	2,013,270 00	25,495,530 00
One hundred dollars .....	29,654,000	2,616 540 00	27,037,460 00
Five hundred dollars .....	44,048,000	11,356,700 00	32,691,300 00
One thousand dollars .....	122,084,000	70,340,700 00	51,743,300 00
Totals .....	551,983,359	176,110,874 20	375,872,484 80
Deduct for new notes not issued .....			19,872,484 80
Amount authorized to be issued .....			356,000,000 00
Deduct discounts for mutilations .....			54,518 30
Real amount outstanding .....			355,945,481 70

*Fractional currency—first issue.*

Denominations.	Issued.	Redeemed.	Outstanding.
Five cents .....	\$2,242,889	\$1,156,882 74	\$1,086,006 26
Ten cents .....	4,115,378	2,736,264 45	1,379,113 55
Twenty-five cents .....	5,225,692	4,035,573 18	1,190,118 82
Fifty cents .....	8,631,672	7,405,819 36	1,225,852 64
Totals .....	20,215,631	15,334,539 73	4,881,091 27
Deduct for discount for mutilations .....			12,215 87
Total of actual amount outstanding .....			4,868,875 40

*Fractional currency—second issue.*

Denominations.	Issued.	Redeemed.	Outstanding.
Five cents .....	\$2,776, 128 60	\$1,979, 134 41	\$796, 994 19
Ten cents .....	6, 223, 584 30	5, 000, 726 36	1, 222, 857 94
Twenty-five cents .....	7, 618, 341 25	6, 671, 118 14	947, 223 11
Fifty cents .....	6, 546, 429 50	5, 589, 429 52	956, 999 98
Totals .....	23, 164, 483 65	19, 240, 408 43	3, 924, 075 22
Deduct for discounts for mutilations .....			7, 430 12
Total of actual amount outstanding .....			3, 916, 645 10

*Fractional currency—third issue.*

Denominations.	Issued.	Redeemed.	Outstanding.
Three cents .....	\$601, 923 90	\$470, 922 67	\$131, 001 23
Five cents .....	657, 002 75	451, 317 48	205, 685 27
Ten cents .....	12, 018, 560 10	6, 876, 148 16	5, 142, 411 94
Fifteen cents .....	1, 352 40	(*)	1, 352 40
Twenty-five cents .....	23, 291, 699 75	14, 441, 885 26	8, 849, 814 49
Fifty cents .....	25, 835, 358 25	16, 242, 581 60	9, 592, 776 65
Totals .....	62, 405, 897 15	38, 483, 155 17	23, 922, 741 98
Deduct for discounts for mutilations .....			16, 008 62
Real amount outstanding .....			23, 906, 733 30

\* Specimens.

*Two-year five per cent. notes.*

Denominations.	Issued.	Redeemed.	Outstanding.
Fifty dollars .....	\$6, 800, 000	\$6, 703, 987 50	\$96, 012 50
One hundred dollars .....	9, 680, 000	9, 587, 610 00	92, 390 00
Totals .....	16, 480, 000	16, 291, 597 50	188, 402 50
Deduct for discounts for mutilations .....			152 50
Total of actual amount outstanding .....			188, 250 00

*Two-year five per cent. coupon notes.*

Denominations.	Issued.	Redeemed.	Outstanding.
Fifty dollars .....	\$5, 905, 600	\$5, 885, 247 50	\$20, 352 50
One hundred dollars .....	14, 484, 400	14, 458, 500 00	25, 900 00
Five hundred dollars .....	40, 302, 000	40, 293, 500 00	8, 500 00
One thousand dollars .....	89, 308, 000	89, 283, 000 00	25, 000 00
Totals .....	150, 000, 000	149, 920, 247 50	79, 752 50
Deduct for redeemed, denominations unknown .....		10, 500 00	
Deduct for discounts for mutilations .....		2 50	
Total actual amount outstanding .....			10, 502 50
			69, 250 00

*One-year five per cent. notes.*

Denominations.	Issued.	Redeemed.	Outstanding.
Ten dollars .....	\$6,200,000	\$6,117,349	\$82,651
Twenty dollars .....	16,440,000	16,212,224	227,776
Fifty dollars .....	8,240,000	8,166,105	73,895
One hundred dollars .....	13,640,000	13,565,675	74,325
Totals .....	44,520,000	44,061,353	458,647
Deduct for redeemed, denominations unknown .....		90	
Deduct for discounts for mutilations .....		217	
			307
Total actual amount outstanding .....			458,340

*United States six per cent. compound-interest notes.*

Denominations.	Issued.	Redeemed.	Outstanding.
Ten dollars .....	\$23,285,200	\$21,850,663	\$1,434,537
Twenty dollars .....	30,125,840	24,478,107	5,647,733
Fifty dollars .....	60,824,000	46,088,970	14,735,030
One hundred dollars .....	45,094,400	33,154,470	11,939,930
Five hundred dollars .....	67,846,000	57,327,000	10,519,000
One thousand dollars .....	39,420,000	29,088,000	10,332,000
Totals .....	266,595,440	211,987,210	54,608,230
Deduct discounts on mutilations .....			480
Total actual amount still outstanding .....			54,607,750

*Certificate of indebtedness—statement of amounts issued, redeemed, and outstanding*

## OLD ISSUE

Numbers 1 to 153,662, of \$1,000 .....	\$153,662,000 00	
Numbers 1 to 69,268, of \$5,000 .....	346,340,000 00	
Numbers 1 to 13, various amounts ....	1,591,241 65	
		\$501,593,241 65
Less 100 numbers intermitted, of \$5,000 each .....	500,000 00	
Less 500 numbers, of \$5,000 each, destroyed .....	2,500,000 00	
		3,000,000 00
Total of first series issued .....		498,593,241 65

## NEW ISSUE.

Numbers 1 to 15,145, of \$1,000 .....	\$15,145,000 00	
Numbers 1 to 9,603, of \$5,000 .....	48,015,000 00	
		63,160,000 00
Total issues of both series from commencement ..		561,753,241 65

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Redeemed to June 30, 1867.....	\$561,715,241 65
Redeemed since, to June 30, 1868.....	15,000 00
Still outstanding, to June 30, 1868.....	23,000 00
	<hr/>
	561,753,241 65
	<hr/>

Of the \$23,000 remaining unredeemed, \$15,000 has been caveated.

Interest paid on redemption up to June 30, 1867.....	\$20,739,853 22
Interest paid in this fiscal year.....	713 43

	20,740,566 65
For principal redeemed as above stated.....	561,730,241 65

Total principal and interest paid to July 1, 1868.	582,470,808 30
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There were issued by the government during the rebellion 13 distinct kinds of paper money. Eleven of these kinds have ceased to be used as currency. The following table shows the amount of each outstanding:

OUTSTANDING CIRCULATION.

Legal-tender notes.....	\$355,945,481 70
Fractional currency.....	32,692,253 80

Total in use as a circulating medium.....	388,637,735 50
Demand notes.....	\$141,827 50
One-year 5 per cent. notes.....	458,340 00
Two-year 5 per cent. notes.....	188,250 00
Two-year five per cent. coupon notes....	69,250 00
Three-year 6 per cent. compound interest notes.....	54,607,750 00
Seven and three-tenths interest notes...	37,790,900 00
Gold certificates.....	17,678,640 00
Three per cent. certificates.....	65,230,000 00
Certificates of indebtedness.....	23,000 00

Total out of use as a circulating medium.....	176,187,957 50
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Total amount of all kinds outstanding.....	564,825,693 00
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The payments for the army, less repayments in each year, for the eight years from 1861 to 1868, both inclusive, were in the years and for the amounts as follows, to wit:

In 1861.....	\$22,981,150 44
In 1862.....	394,368,407 36
In 1863.....	599,298,600 83
In 1864.....	690,791,842 97
In 1865.....	1,031,323,360 79
In 1866.....	284,449,701 82
In 1867.....	95,224,415 63
In 1868.....	123,246,648 62

Total actual payments in the eight years.....	3,241,684,128 46
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The payments for the army in 1860 were. \$16,409,737 10  
Multiplied by 8 for the eight years .... 8

Would have made the payments in ordinary times only. \$131,277,896 80

Leaves an excess on account of the rebellion of ..... 3,110,406,231 66

The payments on account of the navy for eight years, from 1861 to 1868, both inclusive, less the repayments, were for the years and for the amounts as follows, to wit:

In 1861 .....	\$12,420,887 80
In 1862 .....	42,668,277 09
In 1863 .....	63,221,963 64
In 1864 .....	85,725,994 67
In 1865 .....	122,612,945 29
In 1866 .....	43,324,118 52
In 1867 .....	31,034,011 04
In 1868 .....	25,775,502 72

Total actual payments in the eight years ..... 426,783,700 86

The payments for the navy in 1860 .... \$11,514,964 96

Multiply by 8 for the eight years ..... 8

Would have made the payments as ordinarily ..... 92,119,719 68

Leaves an excess on account of the rebellion ..... 334,663,981 18

The payments on account of military pensions in each year of the eight years from 1861 to 1868, both inclusive, were for the years and for the amounts as follows, viz:

In 1861 .....	\$758,150 16
In 1862 .....	803,289 73
In 1863 .....	932,886 29
In 1864 .....	4,902,651 01
In 1865 .....	9,191,187 02
In 1866 .....	13,483,665 19
In 1867 .....	19,448,088 69
In 1868 .....	23,987,469 14

Total actual payments in the eight years ..... 73,507,387 23

The payments in 1861 were ..... \$758,150 16

Multiplied by 8 for eight years ..... 8

Would have made the payments in ordinary times only.. 6,065,201 28

Leaves the excess caused by the rebellion ..... 67,442,185 95



The payments on account of naval pensions in each year of the eight years, from 1861 to 1868, both inclusive, were in the years and for the amounts as follows, to wit:

In 1861.....	\$162,932 95
In 1862.....	122,798 54
In 1863.....	185,188 36
In 1864.....	184,755 04
In 1865.....	7,222,424 59
In 1866.....	3,371,058 33
In 1867.....	3,328,795 46
In 1868.....	890,828 69

Total actual payments in the eight years .....	15,468,781 96
The payments were in 1861.....	\$162,932 95
Multiplied by 8 for the eight years .....	8

Would have made these payments in ordinary times only.	1,303,463 60
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Leaves the excess caused by the rebellion at.....	14,165,318 36
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*Statement made from the four foregoing tables, showing the actual payments in money raised by taxation, over and above the present public debt, for the purposes of the army and navy, in excess of the ordinary expenditures for those two branches of the public service for the eight years preceding July 1, 1868.*

Paid to the army in excess of ordinary times.....	\$3,110,406,231 66
Paid to the navy in excess of ordinary times.....	334,603,981 18
Paid for army pensions in excess of ordinary times ..	67,442,185 95
Paid for naval pensions in excess of ordinary times ..	14,165,318 36
Paid for loss of horses in the military service in 1865, 1866 and 1867 .....	1,781,548 46

Total payments to the army and navy in 8 years	3,528,459,265 61
For public debt, March 4, 1861.....	68,482,686 19

Total debt before the war and for the military since..	3,596,941,951 80
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Public debt on the 1st August, 1868.....	\$2,633,588,756 81
Less Pacific railroad bonds .....	\$32,210,000 00
Less cash in treasury.....	110,054,276 14
	142,264,276 14

Actual debt of the United States on the 1st of August, 1868.....	2,491,324,480 67
Money raised by taxation for the army and navy in eight years from June 30, 1861, to June 30, 1868...	1,105,617,471 13

Total amount expended on army and navy in 8 years	3,596,941,951 80
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Having in the foregoing pages devoted much space to tables of comparison of the business of the treasury of the United States, between the fiscal year that closed June 30, 1868, and the year preceding it, and with other fiscal years going back to June 30, 1861, when the office was in my charge, with a view to a correct understanding of the busi-

ness transactions of the treasury then and now, the suggestion presented itself that it might be interesting to compare the whole business transactions of the office for the year closing with June 30, 1860, only eight years since, and the last before the rebellion, with the year for which this report is made. For the purpose of doing this most effectually, the whole report of my rebel predecessor is herein reproduced in the words and figures as follows:

TREASURY OF THE UNITED STATES,  
November 30, 1860.

SIR: In compliance with your instructions, I have the honor to submit the following summary of the business of this office during the fiscal year ending June 30, 1860.

The amount covered into the treasury during the year by 3,335 warrants was:

From customs, lands, and miscellaneous sources .....	\$77,050,867 94
From Interior Department .....	251,950 98
From War Department .....	1,539,073 82
From Navy Department .....	1,701,412 97
<b>Total</b> .....	<u>80,543,305 71</u>

Which includes repayments of previous advances and amounts transferred from one appropriation to another in adjusting the balances of settled accounts.

The payments during the same period on 12,924 warrants and by 13,275 drafts were:

For civil, diplomatic, public debt, and miscellaneous .....	\$45,796,058 95
For Interior Department .....	4,304,068 47
For War Department .....	17,948,810 92
For Navy Department .....	13,216,377 93
<b>Total</b> .....	<u>81,265,316 27</u>

Which also includes payments for transfers of balances in adjusting settled accounts.

The amount received at the several offices of the treasury for the use of the

Post Office Department was .....	\$11,340,805 04
And the amount of 6,600 post office warrants .....	<u>10,360,824 05</u>

Balance at the credit of the said department, subject to draft at the close of the year, \$1,022,293 06.

The sum of \$15,895,400, has been removed from one depository to another during the year, for the purpose of being coined, or for making disbursements for the public service.

Nine hundred and eighty-four transfer drafts were issued to authorize the movement of this amount, part of which was effected by actual transportation, and the remainder by the common practice of exchange, whereby much expense was avoided and a premium obtained on a considerable portion.

The practice of holding moneys drawn from the treasury at the credit of and subject to the orders of disbursing officers, continues to work satisfactorily, and has been extended considerably ever since the report of last year.

The receipts in the money branch of this office on treasury account proper, from all sources during the year, amounted to \$7,884,737 98, of which \$5,026,000, was transferred to it without expense by means of 2,606 checks given in exchange for coin paid in advance. Treasury drafts amounting to \$7,377,200 42 have been satisfied, either with coin or by being entered to the credit of disbursing officers. Sixty-five accounts have been kept with disbursing officers, and at least 16,000 of their checks paid, amounting to \$7,191,000.

In addition to the ordinary business of the office, we issued during the year 22,787 treasury notes, amounting to \$19,345,200.

My recent connection with this office, and consequent want of personal knowledge of the operations set forth above, disqualify me from speaking of them decidedly, but I am satisfied, by what I have seen since my accession, that all the duties were performed before, as they have been since, with highly commendable despatch and accuracy.

W. C. PRICE,  
*Treasurer United States.*

Hon. HOWELL COBB, *Secretary of the Treasury.*

## SPECIMEN FRACTIONAL CURRENCY.

There has been sold at full face-value prices, of the various kinds of fractional currency, for specimens, with faces and backs printed separately, and little, if any, of which will ever be returned for payment, \$20,317 05.

## EXCHANGE.

There has been received into the treasury, since a separate account has been kept thereof, for premiums on the sale of bills of exchange, as follows:

Prior to July 1, 1867.....	\$66,410 31
In fiscal year closing with June 30, 1868 .....	24,148 38
Total receipts for exchange.....	<u>90,558 69</u>

## CONSCIENCE FUND.

There has been received into the treasury in various ways, from various unknown persons, and in various sums, from a single cent upward, since November, 1863, from which time a separate account has been kept thereof, as follows, to wit:

Prior to July 1, 1867.....	\$47,578 49
In fiscal year closing with June 30, 1868 .....	49,114 11
Total received since separate account has been kept..	<u>96,692 60</u>

## POST OFFICE DEPARTMENT.

The receipts and expenditures for and on account of the Post Office Department for the fiscal year have been as follows:

*Cash, Dr.*

Balance brought forward from last year's account.....	\$2,003,345 25
Received at Washington, D. C.....	\$269,100 02
Received at Boston, Mass.....	673,616 61
Received at New York, N. Y.....	4,202,691 01
Received at Philadelphia, Pa.....	534,054 00
Received at St. Louis, Mo.....	327,145 07
Received at San Francisco, Cal.....	1,110,832 26
Received at Charleston, S. C.....	188,291 90
Received at New Orleans, La.....	435,729 94
Received at Denver, Col.....	5,212 12
Received at Buffalo, N. Y.....	729 66
Received at Chicago, Ill.....	20,000 00
Received at Olympia, W. T.....	18 00
Received at Louisville, Ky.....	656 22
Received at Pittsburg, Pa.....	1,299 22
Received at Cincinnati, Ohio.....	15 90
Received at Des Moines, Iowa.....	242 50
Received at St. Paul, Minn.....	1,818 00

Received at Little Rock, Ark.....	\$1,083 84
Received at Raleigh, N. C.....	2,657 24
Received at Galveston, Texas.....	19 99
Received at Portland, Oregon.....	775 62
Received at Norfolk, Va.....	719 71
Received at Dubuque, Iowa.....	58 84
Received at Savannah, Ga.....	784 79
Received at Nashville, Tenn.....	440 52
Received at Concord, N. H.....	20 00
Received at Cleveland, Ohio.....	194 43
Received at Richmond, Va.....	28 67
Received at Westchester, Pa.....	45 00
Received at San Antonio, Texas.....	104 00
Received at Knoxville, Tenn.....	190 50
Received at First Nat'l Bank, Washington ..	2,168 95
	<hr/>
	\$7,780,744 53
For amount of old warrants cancelled.....	1,420 00
	<hr/>
Total.....	9,785,509 78
	<hr/>

Warrants were issued on the various offices, and for the aggregate amounts, as follows:

*Cash, Cr.*

On Treasurer of the United States, Washington.....	\$308,719 46
On assistant treasurer at Boston.....	674,943 64
On assistant treasurer at New York.....	5,572,756 40
On assistant treasurer at Philadelphia.....	637,821 15
On assistant treasurer at St. Louis.....	450,213 93
On assistant treasurer at San Francisco.....	393,143 92
On assistant treasurer at Charleston.....	236,964 53
On assistant treasurer at New Orleans.....	546,668 23
On assistant treasurer at Denver.....	829 47
On designated depository at Baltimore.....	620 14
On designated depository at Buffalo.....	3,426 65
On designated depository at Chicago.....	16,424 12
On designated depository at Louisville.....	1,136 89
On designated depository at Pittsburg.....	3,498 14
On designated depository at St. Paul.....	1,135 14
On First National Bank of Des Moines.....	242 50
On First National Bank of Washington.....	1,945 50
On Merchants' National Bank of Little Rock.....	53 41
On City National Bank of Grand Rapids.....	364 60
On Raleigh National Bank of Raleigh.....	524 05
	<hr/>
	8,851,431 87
Paid for suspended warrants on New Orleans.....	2,261 57
Balance in cash to new account.....	931,816 34
	<hr/>
Total.....	9,785,509 78
	<hr/>

## RECAPITULATION.

*Cash, Dr.*

To cash balance from year ending June 30, 1867.....	\$2,003,345 25
Receipts from postmasters, government of the United States, and others .....	7,780,744 53
Warrants cancelled and money redeposited.....	1,420 00
Total .....	9,785,509 78

*Cash, Cr.*

By 5,192 warrants paid by drafts.....	\$8,851,431 87
Suspended warrants on New Orleans paid.....	2,261 57
Balance to new account .....	931,816 34
Total .....	9,785,509 78

## MONEYS DRAWN FROM THE TREASURY.

The following is a statement of moneys drawn from the treasury that were not receipts from the Post Office Department, but were appropriated for its use by Congress under the several laws as specified, and at the times and for the amounts as follows:

Under chapter 41 of the laws of 1867, passed February 18, 1867:

July 11, 1867, Treasury warrant No. 704.....	\$225,000 00
October 5, 1867, Treasury warrant No. 1068.....	225,000 00
January 11, 1868, Treasury warrant No. 33.....	225,000 00
April 1, 1868, Treasury warrant No. 380.....	225,000 00
	900,000 00

For overland mail and marine transportation to California under the same act for mail steamship service between San Francisco and Japan and China, October 24, 1867, Treasury warrant No. 1156.....

\$41,666 66

Under the same act for mail steamship service between United States and Brazil November 2, 1867, by Treasury warrant No. 1227.....

150,000 00

Under acts of Congress passed March 3, 1847, and March 3, 1851, for compensation for mail service performed for the two houses of Congress and other departments and offices of the government November 6, 1867, Treasury warrant No. 1237, accumulation of years.....

1,000,000 00

Under the act of July 30, 1867, for carrying the mails on roads established by the 39th Congress, 1st session, for year ending June 30, 1867—January 25, 1868, Treasury warrant No. 99 .....

486,525 00

Under the acts of Congress passed March 3, 1847, and March 3, 1851, for compensation for mail service performed for the two houses of Congress and other departments and offices of the government—April 2, 1868, Treasury warrant No. 385.....

1,400,000 00

Total received from the government.....

3,978,191 66

The last named sum, received from the government of the United States for various services performed for it by the Post Office Department, is a part of the receipts, and also of the expenditures, as stated in the foregoing tables.

In addition to the amounts of receipts into the treasury as afore-stated, there has been received by postmasters on account of letter postage, newspapers and pamphlets, registered letters, emoluments, stamps, dead letters, internal revenue, fines and miscellaneous; and there has been paid out again on the orders of the Post Office Department drawn on postmasters for compensation to postmasters, ship, steamboat and way letters, transportation of mails, wrapping paper, office furniture, advertising, mail bags, blanks, agents and assistants, mail locks, keys and stamps, mail depredations and special agents, clerks for office, postage stamps and stamped envelopes, letter carriers, dead letters, foreign mails, and miscellaneous, a like amount for the aggregate sums, and for and in the quarters in the fiscal year as follows:

For the quarter ending September 30, 1867.....	\$3, 293, 665 42
For the quarter ending December 31, 1867.....	3, 344, 164 92
For the quarter ending March 31, 1868.....	3, 459, 914 84
For the quarter ending June 30, 1868.....	3, 586, 164 85

Total of such receipts and expenditures in fiscal year	<u>13, 683, 910 03</u>
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#### MONEY LETTERS FROM POSTMASTERS.

In order to facilitate the return of worn-out and defaced fractional currency to the treasury, the Post Office Department has issued instructions to postmasters, requiring them to receive all such currency, and to forward it, in sums of three dollars or more, to the treasury of the United States.

The number of money packages received by mail, during the fiscal year, averaged over one hundred to every executive day; and the number is constantly on the increase. Complaints reach this office almost daily of the loss of such money letters. These alleged losses have been, with but a single exception, of letters that were not registered, and in that case the letter was traced to the post office in this city. The law, as it now stands, permits all communications by mail, including these money packages, to come free of postage to the Treasurer of the United States. But it does not authorize a postmaster to register such letters, except on the payment of the extra charge for its registration. Now, as it is desirable that this defaced currency should be returned to the treasury, and as it is made compulsory on postmasters to so return it, and as they are obliged to do this at their own risk of loss, and without pay for the service, it seems but fair that they should be permitted to register all money letters from themselves to the Treasurer or the treasury of the United States without charge. The passage of a law authorizing such free registration of their money letters is, therefore, most respectfully recommended.

#### OFFICIAL CORRESPONDENCE.

There were received during the fiscal year, through the mails, 99,150 official letters. Of this number 31,075 contained money or bonds. There were received by express in the cash division 3,872, and in the redemp-

tion division 18,636 packages containing money. There were sent by mail 87,905 letters, of which copies were kept. Of these 6,680 were in manuscript, and the remainder were partially printed and partially written in 42 different kinds of blank forms, many of these containing checks or money, and copies of all of them are preserved in bound books; 34,022 additional contained drafts payable to order, and no other enclosure. There were sent by express 16,462 money-packages. The account stated in figures stands thus:

Received by express containing money in cash division.....	3,872
Received by express containing money in redemption division..	18,636
Received by mail containing money or bonds.....	31,075
Received by mail containing no money.....	68,075
<b>Total of letters and money packages received.....</b>	<b>121,658</b>

There were transmitted as follows:

By mail, in manuscript.....	6,680
By mail, drafts payable to order.....	34,022
By express, money-packages.....	16,462
By mail, printed forms filled up.....	81,225
<b>Total of letters and money packages sent.....</b>	<b>138,389</b>

Most of the printed-form letters contained money or checks.

#### UNCLAIMED INTEREST ON GOVERNMENT REGISTERED STOCKS.

From year to year, for a quarter of a century, beginning in 1843, and coming down to the present time, there has accumulated for unclaimed dividends belonging to a large number of unknown persons for interest due on registered United States stocks, which amounted in the aggregate, excluding such as had not been due over one year, and such as the parties in whose name it stood knew of, an amount aggregating \$65,551.04 in coin. This is an amount not much in excess of that received in the fiscal year just closed, to the credit of the "Conscience fund." There seemed to be no good reason why the government should not be at least as just and honest to those of its citizens to whom money is due from it, as the repentant individuals had proved themselves who had made this restitution to the government. The Secretary will recollect that on stating these facts to him, and the further fact that certain persons, claim agents and others, outside of the department, had somehow obtained knowledge of these dues, and were procuring powers of attorney from the persons entitled to receive this money, and that these attorneys had commenced collecting the same, at a charge of from 10 to 50 per cent. to their principals for the service, that he verbally instructed the treasurer to give the fact that this interest remained due and unclaimed, to the public. In compliance with these, your instructions, the reporters for the newspapers were furnished with the statement, and it was very generally published that notice would in some way be given the parties interested. This notice effectually and at once closed the business of the 50 per cent. speculating attorneys. A clerk was then specially assigned to the duty to ascertain, if possible, the places of the

residence of all the parties entitled to receive any dividend on stocks that had been standing to their credit for one year or more.

Letters have been addressed to 358 individuals, corporations and firms; 317 such have responded, and there has already been paid to these nearly one-half of the amount that remained so unclaimed, viz.: \$32,362 08, in gold. There is still a list containing 809 names of persons whose residence cannot be ascertained, to whom there is due the balance remaining unpaid of \$33,188 96. The knowledge that this interest is due would, no doubt, reach most of the persons entitled to receive the same, if a full list of the names and the amounts due each respectively should be published. But this would require an expenditure of money for which there is no appropriation by law.

It is, therefore, most respectfully suggested that Congress be asked to pass a law authorizing and directing the publication annually, on a day to be named in the law, in one or more of the leading newspapers of the country, a full list of the names to whom due, and the amounts of all such dividends that have remained due and unclaimed for one year or more. So long as the government shall be obliged to pay interest for the use of money, the interest on these unclaimed dividends would, no doubt, be sufficient to cover the cost and expense of the advertising. All dividends that should remain unclaimed for one year after three consecutive annual publications thereof, might be covered into the treasury. This course would certainly indemnify the government for all the cost of advertising.

#### OUTSTANDING LIABILITIES ACCOUNT.

Under the act entitled "An act to facilitate the settlement of the accounts of the Treasurer of the United States," passed May 2, 1866, there has been covered into the treasury to the proper appropriation, and to the credit of the persons entitled to receive the various amounts so covered in, at the times and from the sources as follows, viz:

Treasurer's drafts in 3d quarter of 1866.....	\$87,472 75
Treasurer's drafts in 4th quarter of 1866.....	68,756 16
Treasurer's drafts in 1st quarter of 1867.....	7,017 00
Treasurer's drafts in 2d quarter of 1868.....	8,857 03
	<hr/>
	172,102 94
Disbursing officers' checks in 4th quarter of 1867 .....	940 01
	<hr/>
Total amount covered in since the passage of the law..	173,042 95

It will be observed that of the large amount so covered in nearly the whole was on unclaimed amounts due on drafts payable to various persons, that were issued by the Treasurer of the United States, and that the amounts so covered in that were due individuals on the checks of disbursing officers were insignificantly small, aggregating less than \$1,000.

The statement of the account is as follows, to wit:

Covered in on drafts issued by the Treasurer.....	\$172,102 94
Covered in on checks issued by disbursing officers.....	940 01
	<hr/>
Total amount covered in to June 30, 1868.....	173,042 95



There has been paid to persons entitled thereto .....	\$3,970 73
Remaining unclaimed in treasury June 30, 1868 .....	169,072 22
Total as above stated as covered in .....	<u>173,042 95</u>

It is a noticeable fact that of the large amount that has been covered into the treasury, but a comparatively small amount has since, although nearly two years have elapsed, been drawn out and paid to the persons to whom it belonged.

It is believed that if an efficient system should be inaugurated, whereby all government disbursing officers should be compelled strictly to comply with the requirements of the law, large sums would be covered into the treasury for the benefit of the persons entitled thereto, and that in default of being claimed by such persons, would inure to the benefit of the whole people of the United States.

If a regulation were to be established compelling all government disbursing officers to remit to the proper officer of the treasury, with their vouchers and statements of their accounts, a detailed schedule setting forth the number, date, amount, on what particular office drawn, and to whom, and for which particular voucher given, of all checks issued by such officer; and then, if all depositaries and agents of the government, be they the Treasurer, assistant treasurers, designated depositaries, or national banks acting as such, should be required at stated periods to forward all the checks of government disbursing officers that had been paid by them, and charged to the account of such disbursing officer, to the proper officer of the Treasury Department; in order that each check might be put on file with the voucher for which it was given, there would then be a perfect check on all government officers, and it is believed that large sums that are now lost would, under such regulations, be saved to the true owners of the same, or to the people. The present law works well so far as it goes. With the additional requirements as suggested, and with the change recommended in my last report, so that any outstanding liability may be covered into the treasury at the end of one year, instead of three years as now, it will accomplish all the benefits that were anticipated from its passage.

#### MODES OF DESTRUCTION OF UNITED STATES NOTES AND NATIONAL BANK NOTES.

As Congress failed to act upon my suggestions in regard to the destruction of national bank notes, and as I consider them of great importance to the banks and to the government, and especially to the latter, I desire to again say what I said in my last annual report. No more specific mode for the destruction of any United States notes that had become mutilated, or otherwise unfitted for use, occurs in any one of the acts authorizing the issue of such notes, than that "they shall be cancelled and destroyed."

Originally, by a treasury regulation, all government securities, whether bonds, certificates, notes, or fractional currency, were destroyed by burning. It was soon found that this mode of destruction was not only unsafe, because of a liability to have the mutilated notes go out of the chimney-top, but that it was a wicked waste of much excellent material, suitable for the manufacture of paper.

The regulation was thereupon changed, and all such government securities as are destined for destruction are now, and have ever since been, destroyed by maceration.

The mutilated securities, after cancellation by punching and cutting, are placed in a large revolving iron cylinder, which is then securely locked with three locks, the keys to the respective locks being kept one each by the three members of the committee appointed to witness their destruction. While so locked in the cylinder, they are treated through a flexible tube and an opening in the gudgeon with chemicals and steam, until they are thoroughly macerated and reduced to a fine pulp. The committee then unlock the cylinder, and certify to the total destruction of the securities. The daily product of this operation is worth between \$300 and \$400 dollars in money.

By the "Act to provide a national currency," which was passed while the practice of burning United States notes was still in vogue, and copying after the treasury regulations then in force, it was provided by the 32d section of that act, in reference to the retiring of mutilated national bank notes, that they "shall be burned to ashes." The same reasons that existed for the change from burning to maceration as to United States securities, apply with equal force to the notes of the national banks, and in an especial manner to those of the banks that have failed, and for the redemption of whose notes the government has thereby become liable. Such a change would do away with the necessity for two separate committees and two distinct establishments now kept up for the destruction of two kinds of currency.

A change in the national currency act, to make it conform, in regard to the destruction of their mutilated circulating notes, to the practice of the Treasury Department, would be safer and would save much money, and would be otherwise beneficial to both the banks and to the government.

So, too, if the national banks should be permitted to cut off, say one quarter, longitudinally from the bottom of all their notes, including the signatures of the president and the cashier, leaving the corporate name of the bank, the denomination, the numbers, and the seal intact, before sending them to the Treasury Department for destruction, all danger from loss on such notes while *in transitu* and while here would be wholly avoided. This last suggestion, if carried into effect, would save the banks the necessity, and the consequent expense, of employing an agent, or being here by one of their officers to witness the destruction of their notes. It is hoped that Congress may give these suggestions favorable consideration.

#### DUPLICATE CHECKS.

A very large proportion of the payments of this office, and nearly, if not quite, all those by disbursing officers are made through the medium of checks on this and the various other offices of the treasury that keep agency accounts. This mode of transacting the public business has become an absolute necessity, and it cannot now be dispensed with. It not unfrequently happens that these checks are lost in transit or otherwise. Whenever this is the case with checks of disbursing officers, the persons entitled to receive pay thereon, under present arrangements, have no remedy; and although the check may be payable to order, and therefore not payable without the proper endorsement of the person entitled to receive pay thereon, yet the payee or his assignee is forever precluded from receiving pay on any such lost check.

This is certainly a very great hardship, and the evil should be remedied. To some extent this has been done by the third section of the act

entitled "An act to facilitate the payment of soldiers' bounties under the act of 1866," passed March 19, 1868. By that statute it is enacted "that the assistant treasurers at New York and San Francisco be and are hereby directed to pay duplicate checks for bounties granted under said act, upon notice and proof of the loss of the original check or checks, under such regulations as the Secretary of the Treasury may direct."

This act, it will be noticed, applies to only two of the many offices on which checks of government officers are drawn, and to but a single kind of checks, and that the kind, too, that will soon cease to be issued at all. With regard to the more numerous kinds, and which will probably always be issued, treasury officers refuse to pay on the *duplicate* checks of disbursing officers, and disbursing officers refuse to issue a second *original* check for the same payment, each of these officers claiming that it would not be safe for them to deviate in that regard from their respective rules. So the payee or assignee of a lost check has no remedy but to find the check. Even where such check is known to be totally destroyed there is no redress. Now, in the case of lost drafts that were issued in payment of warrants there is no such difficulty. In such an event, upon proof of the loss of any such draft, and upon the delivery of a bond executed in double the amount of the lost draft, made in favor of the United States by the payee or assignee, with two sureties, and approved by the Comptroller of the Treasury, a duplicate is at once issued to the party entitled thereto. There seems to be no good reason why the Comptroller of the Treasury should not in like manner be authorized to approve of bonds that he may deem sufficient when executed as aforesaid in cases of checks of any officer whose accounts are finally adjusted by him, that have been or that may be lost, as he now does in the case of lost drafts.

Nor is there any apparent good reason why the Second Comptroller should not be authorized in like manner to approve, if by him deemed sufficient, of such bonds to be so given, in the case of lost checks of government disbursing officers, issued in exchange for vouchers, the final settlement and adjustment of which pertain to his office. In view of the great hardships to which government creditors who may be so unfortunate as to have lost such checks are now subjected, it is most respectfully suggested that the passage of a law, in conformity with the views herein expressed, be recommended to Congress.

#### PERSONNEL OF THE OFFICE.

The number of appointments during the year was .....	51
Reduced by resignations .....	22
Reduced by removals .....	14
Reduced by transfers .....	5
Reduced by decease .....	4
	<hr/> 45
Increase during the year .....	6
In the office at the commencement of the year.....	272
	<hr/>
In the office at the close of the year, June 30, 1868.....	278
	<hr/>

The amount disbursed for salaries to the above number of employés during the year was as follows, to wit:

On regular roll .....	\$173,476 77	
On temporary roll.....	156,482 55	
		<hr/>
Total payments during the year was .....	\$329,959 32	
Less income tax retained from salaries .....	3,793 11	
		<hr/>
Net amount paid for salaries .....	326,166 21	
		<hr/>

Being for each person a little less than \$1,173 per annum.

#### REORGANIZATION OF THE OFFICE.

More time and reflection have greatly strengthened my convictions of the correctness of the suggestions made in my reports for former years in regard to the reorganization of the office of the Treasurer, and of the pay of the persons employed therein. I am now fully persuaded that all that has heretofore been said on these subjects has been too mildly put, and understated. Fearing that the suggestions heretofore presented failed, from that cause and reason, to attract the attention that they deserved, they are reproduced and repeated with the emphasis and urged with the earnestness that it is believed their justness justifies.

Having these convictions, I feel sure of pardon for their reiteration.

It therefore again becomes my duty to present to you, and through you to the Congress of the United States, the great difficulty in the way of the proper conduct and management of this office, on account of the utterly inadequate pay awarded by law to its officers, clerks, and other employés. It is exceedingly difficult to procure the services of persons of the ability, capacity, and proved integrity of character required for places of such great responsibility; and when procured, it is still more difficult to retain them.

Banks and business men find it for their interest to pay rates nearly, if not quite, double those paid by the government for like services, of persons possessing the requisite talent, experience, application, and honesty, to fit them for the constant handling of and accounting for the millions of dollars that must necessarily pass through the hands of the employés of this office daily.

Poor men—and none other than poor men, will take these places—who have the requisite talents to perform such labors accurately and with despatch, and who have the integrity to deal honestly with a government that pays them barely enough for their valuable services to support themselves and their families in the plainest manner, and by the practice of the most rigid economy, can hardly be expected to remain in their places, especially when they are eagerly sought after by banking and other corporations and business men, who appreciate and find it their interest to secure the services of such persons by the payment of much higher salaries. Few men under such circumstances, now that the country is again at peace, feel it their duty so to sacrifice themselves and their families upon the altar of patriotism. Several, however, from motives of public spirit and duty, and a hope that Congress would, in the end, do them justice, and from personal persuasion from me, have been induced to remain in their places.

The chiefs of division in this office now hold much more responsible

positions than were those occupied by the heads of bureaus before the rebellion. The chief of the division of national banks holds government securities the present cash value of which exceeds \$400,000,000, being more than ten times the amount formerly held by the superintendent of the banking department of the State of New York. Yet his salary is only \$2,200, while that of the superintendent of the New York banks, holding less than one-tenth of the securities, was \$5,000.

The present system of compensation of the employés in the departments of the government is wrong, unwise, unjust, and very demoralizing. Although so to a degree in all the branches of the public service, it is particularly so with respect to the females so employed. Some of these are in places of great pecuniary responsibility, and incur great risks. This is especially true of such as are employed in the redemption of the national currency, where a loss of notes, an error in the count, or the overlooking of counterfeits, makes each clerk so engaged personally liable to respond in money to the amount of any errors so made. These amounts are deducted from the salaries of such clerks regularly at the end of each month.

Banks and business firms pay their tellers and others, who are responsible for money errors, higher salaries than those who perform mere routine office business.

It would be hard to find a reason why the same rules should not obtain in the government offices, or why clerks here, performing like duties and incurring like risks, should not be paid according to their individual merits, and the risks and liabilities that they severally incur.

Then again, where the labor and responsibility is of like character, the difference in the manner of doing the work, and the amount done, between two individuals, is very great. It is well known that some clerks are able to and do perform three times, and more, the labor of some others, and that they do it, too, with more skill and every way better; and yet it is insisted by legal enactment that the very poorest of such clerks shall receive the compensation of the very best. Who will say that this is right, or that it is not unjust? A change should be made that would tend to stimulate all to well-doing, by the hope of promotion and better pay; that would bring the poorer classes up to a higher standard, and not as is now done, under the sanction of law, inevitably drag the better classes down to the level of the very poorest.

So, too, the rule that has been so long in use that it seems to have the sanction of law, by which leaves of absence are granted for a month in each year, is claimed by all alike as a prescriptive right. In these cases, as in those of leaves of absence on account of ill health, or for sickness in family, or for other cause, the poorer clerks, whose absence is of little account to the business of the office, more readily obtain these leaves, while those who do their whole or more than their duty are necessarily denied the privilege, because their better services cannot be spared.

To remedy these evils it is suggested that the law should be so changed as to authorize a more perfect classification of the various employés of the department. This could be so done as to do justice to all, without increasing the aggregate amount of money now paid for salaries. The loss of time by reason and on account of regular leaves of absence, sickness, and from other causes, is believed to be more than 20 per cent. A law authorizing an increase of that percentage to the pay of each employé, and forbidding the payment for lost time for any cause whatever, would procure much more and better service than is now had.

The following plan for the reorganization of this office is most respectfully submitted:

	Per annum.
An assistant treasurer.....	\$4,000
A cashier.....	3,500
An assistant cashier.....	3,000
A chief of division of banks.....	2,800
A chief of division of redemptions.....	2,800
A chief of division of issues.....	2,800
A chief of division of general accounts.....	2,800
A chief of division of treasurer's accounts.....	2,600
A chief of division of loans.....	2,600
A chief of division of correspondence.....	2,600
A paying teller.....	2,600
A receiving teller.....	2,600
An assistant paying teller.....	2,400
An assistant receiving teller.....	2,400
Two principal bookkeepers, each.....	2,400
Fifteen fifth class clerks, each.....	2,000
Fifteen fourth class clerks, each.....	1,800
Fifteen third class clerks, each.....	1,600
Fifteen second class clerks, each.....	1,400
Five first class clerks, each.....	1,200
One engineer.....	1,200
Nine messengers, each.....	1,000
Nine assistant messengers, each.....	800
Seven laborers, each.....	700
Fifteen female clerks, each.....	1,200
Fifteen female clerks, each.....	1,100
Fifteen female clerks, each.....	1,000
Seventeen female clerks, each.....	900
Seventeen female clerks, each.....	800
Seventeen female clerks, each.....	700
Seven female messengers, each.....	600
Seven female assistant messengers, each.....	500
Nine female laborers, each.....	400

Even under this arrangement it would for a time be necessary to employ additional clerks, but it is hoped that after a short time, with the return of specie payments, not only all extra or additional clerks, but some of the regular force as above recommended, might from time to time be dispensed with.

The experiment of employing females as clerks has been, so far as this office is concerned, a complete success. Indeed, in many kinds of office work, like the manipulating of fractional currency, and in all kinds of counting, and in detecting counterfeits, they excel, and, in my opinion, are to be preferred to male clerks.

There is as much difference in point of ability between the female clerks as there is between the several classes of male clerks. Some of the former incur great risks, being responsible for all mistakes in count, or in overlooking counterfeits. Restitution for these errors sometimes takes, during a month, more than one-half of the month's salary. It not unfrequently happens that a number unite to make up the loss of the unfortunate ones, thus detracting something from the salaries of each. All such as are subject to these risks should be paid accordingly.

These and other considerations have satisfied me that all should be better paid than they now are, and that the female clerks should be brought up nearer to the pay level of the male clerks.

The truth is that many of the former now do as much work, if not more, and do it as well, if not better, for \$900 per annum, than some of the latter are able to do, who receive a yearly salary of just twice that amount.

It is true that these remarks apply more especially to one kind of work, but they apply to a kind of work that must be done so long as the issue of paper currency shall be continued.

The amount of fractional currency now in circulation exceeds \$33,000,000. This saves to the people \$2,000,000 in interest yearly. About \$22,000,000—being nearly two-thirds of the entire circulation—is returned every year. As a like amount is issued it requires the preparing, counting and issuing, and the redemption, counting and destruction of \$44,000,000 of this small currency annually. So long as this is continued, the services of female clerks cannot be dispensed with, save by replacing them by male clerks, whose salaries would cost the government nearly double the amount now paid for this service. The female clerks, with but few exceptions, are subject to greater risks of loss by reason of miscounts or by passing counterfeits, for which each one is pecuniarily liable and responsible, than nine-tenths of the male clerks, whose principal occupations are books and accounts, are subject to.

Right and fair dealing, therefore, demand that their pay should be assimilated more nearly than it now is to that of the other sex for like services and responsibilities. Impressed by these and other good considerations, I have been induced to make some changes from the plan submitted in my last annual report for the reorganization of this office. The principal change is one higher grade for female clerks. This additional grade of the *female clerks* fixes the pay of that, the *best class*, just as high as that paid to the *lowest class* of the *male clerks*. It does seem that no right-thinking mind can find reasonable objections to such a plan.

While candor required that this statement should be made in behalf of a certain class of meritorious clerks, justice demands that it should be stated that nearly all the employés of this office are underpaid. Their salaries, as a general rule, are fixed just above starvation prices. Were it not that this office is considered as a kind of business school, from which young men may after a time graduate and then obtain situations elsewhere where the pay for like services is better, it would be next to impossible to obtain or to retain the services of persons competent to manage the business transactions of this office, which exceed that of any moneyed institution in the world. Just so soon as young men become properly educated to the correct understanding and proper management of the public business they receive invitations to go elsewhere, to become bookkeepers, tellers and cashiers, at salaries largely in advance of those paid by the government. This draft upon the most competent men in the office is in constant progress. The policy of permitting this seems to be penny-wise and pound-foolish economy. Instead of educating men to manage other men's business, the government should employ only such persons as had already a good business education. It should pay such salaries as would command the best required talent, and that would retain the services of such as it had itself educated.

## BASE METAL TOKENS.

The proposition that a government should not do anything that the law or the moral sense of the people would denounce as dishonest in an individual will scarce be denied by any right-thinking man. No community would for a day submit to having imposed upon it by individuals, inside or outside of the community, false, irredeemable and almost valueless tokens, wherewith to redeem and replace their promises to pay lawful money. Yet this is precisely what the general government has done and is still doing.

After the general suspension of specie payments by the moneyed institutions of the country, and by the government of the United States as well, all the silver fractional parts of a dollar simultaneously disappeared from all the business channels of the whole country. A substitute must be had. Ordinary postage stamps were at once, for the want of a better, used for the purpose. These were soon found to be very inconvenient and entirely inadequate.

Congress then authorized the Secretary of the Treasury to substitute paper bills representing the fractional parts of the dollar. The Secretary, under this authority, issued such bills of the denominations of 50 cents, 25 cents, 10 cents, 5 cents, and 3 cents. All these issues were by law made receivable to any amount for United States stamps, and they were all exchangeable for United States notes by the assistant treasurers and the designated depositaries of the United States, in sums of not less than \$3; and they were further made receivable in payment of all dues to the United States for less than \$5, except for customs, which are payable in gold. Congress has passed laws by which successively first the three cent and then the five cent notes were inhibited from being issued.

These are now almost entirely withdrawn from circulation. This convenient small change, that was in various ways receivable for public dues, and at the same time convertible into lawful money of the United States, has been replaced, under the specious plea of a "speedy return to specie payments," by an almost worthless, irredeemable, poisonous, and stinking copper and nickel token currency. The five cent tokens are made a legal tender for \$1, and are redeemable in sums of not less than \$100. All the others, including the one cent, the two cent, and the three cent tokens, and whether made of copper alone or of copper and nickel, are entirely irredeemable, and, as an irredeemable currency, have already become a nuisance by their great accumulations in the hands of small dealers.

Officers engaged in government collections, especially those connected with the Post Office Department, suffer in consequence. Postmasters are by law compelled to receive these government tokens in payment for postage stamps, and are then immediately liable to the government for the amounts of such sales in good money. But the government that sold these tokens at par for their face value, or paid them as money to its creditors, now turns round and refuses to receive them back in payment from its own officers, who were by law compelled to receive them on account of the government.

Postmasters who were so obliged to receive these tokens have offered them by the bagful in payment of their post office receipts at the counter of the treasury, and have been compelled to carry them home again, because the Treasurer cannot receive over 60 cents in three-cent pieces, nor over four cents in one or two-cent pieces, in any one payment. Was



there ever an act of the government of a respectable people that, for meanness, can compare with this? An individual that would practice such a confidence game would be branded as a two-penny thief, and would soon be consigned to a house of correction. A government that practices such frauds upon the people cannot hope long to retain the respect of anybody. It has been intimated, and there are those that are uncharitable enough to believe the story, that the ownership of an unprofitable nickel mine had something to do in influencing the passage of these "speedy-return-to-specie-payment" laws.

A government that has the meanness to openly repudiate the payment or redemption of its one and two-cent issues will soon be suspected of being none too good to repudiate payment of the larger obligations of the nation. He that is not faithful in small things will scarcely be trusted in large ones. Congress can prevent this danger and save the reputation of the government only by making immediate provision for the prompt redemption of these, its smallest, obligations in lawful money.

The business and money transactions of the office, although steadily on the decrease, still continue to be of enormous proportions. The tables show that the aggregate of the necessary entries in the year closing with June 30, 1865, amounted to the sum of \$9,117,855,012 58; in the year closing with June 30, 1867, to only \$5,930,467,941 90; and in the year closing with June 30, 1868, to \$5,522,361,160 05; being a falling off in the latter year of \$408,106,781 85 from that of the preceding year. For the eight years beginning with July 1, 1860, and ending with June 30, 1868, the aggregate of these business transactions amounted to the almost inconceivable sum of \$41,777,840,607 13. These figures would be read in the countries of continental Europe, forty-one billion seven hundred and seventy-seven million eight hundred and forty thousand six hundred and seven dollars and thirteen cents. But in Great Britain and its dependencies it would be more correctly expressed forty-one thousand seven hundred and seventy-seven million eight hundred and forty thousand six hundred and seven dollars and thirteen cents. This last statement is not made for you, nor for Congress, but for the persons who almost every day inquire, *what is a billion?*

All this immense amount entered upon the books of this office, and the sum of \$21,004,748,179 54, being very nearly one-half of the whole amount, originated in and belongs to the office in Washington exclusively.

When it is taken into consideration that nearly 300 persons are engaged in this office, and that two-thirds of the number are daily employed in the handling and charge of money, it is really a subject for wonder, and of gratulation as well, to all, inside and outside of the office, that not a single dollar has been lost to the people of the United States. This is no doubt due to kind fortune, and a kinder overruling Providence; but the honesty, fidelity, watchfulness, and efficiency of those associated with me in the discharge of the arduous duties and fearful responsibilities of the office should not be overlooked; neither should I, nor do I forget, the kind assistance always extended me by the chiefs and others of other bureaus, and especially the generous support received at your hands.

I am, sir, very respectfully, yours,

F. E. SPINNER,  
*Treasurer of the United States.*

Hon. HUGH McCULLOCH,  
*Secretary of the Treasury.*

# REPORT OF THE SECRETARY OF THE TREASURY. 257

## SCHEDULE A.

*United States treasury, New York, receipts and payments for the fiscal year ending June 30, 1868.*

### RECEIPTS.

On account of customs.....	\$113,242,494 87
On account of internal revenue.....	4,260,302 90
On account of miscellaneous.....	458,654,921 51
On account of patent fees.....	52,574 85
On account of Post Office Department.....	4,877,691 01
On account of coin certificates.....	77,924,910 00
On account of transfers.....	113,741,466 26
On account of temporary loan.....	50,000,000 00

### PAYMENTS.

On account Treasury Department.....	862,109,583 77
On account Post Office warrants.....	5,584,159 97
Amount credited to disbursing officers' account.....	169,255,148 73
Amount checks paid on disbursing officers' account.....	165,013,127 23
Amount paid for interest on public debt, (gold).....	71,619,531 18½
Amount paid for interest on public debt, (currency).....	6,024,214 94½
Amount paid on temporary loan.....	6,274,735 33

## SCHEDULE B.

*Statement of the receipts and disbursements of the office of the assistant treasurer of the United States at Boston for the fiscal year ending June 30, 1868.*

	Receipts.	Disbursements.
Customs.....	\$17,698,816 66	.....
Transfers.....	34,432,082 25	.....
Temporary loan.....	250,000 00	\$976,000 00
Internal revenue stamps.....	766,105 00	.....
Patent fees.....	40,908 25	.....
Fractional currency redeemed.....	.....	1,329,130 00
Legal-tender notes redeemed.....	.....	838,000 00
Post Office Department.....	673,616 61	675,189 47
Disbursing officers.....	14,611,209 41	14,187,981 91
Fishing bounties.....	691 39	2,719 96
Treasurer's general account.....	.....	52,172,082 23
Interest account.....	15,286,158 53	17,765,259 80
Miscellaneous.....	1,035,383 28	.....
Fractional currency.....	.....	1,200,000 00

F. HAVEN, JR., Assistant Treasurer U. S.

## SCHEDULE C.

U. S. TREASURY, PHILADELPHIA, PA., July 1, 1868.

SIR: I herewith submit a report of the receipts and disbursements of this office during the fiscal year ending June 30, 1868.

The receipts which were placed to the credit of the Treasurer of the United States during the fiscal year were as follows, viz:

From transfer orders.....	\$23,860,000 00
From customs.....	8,526,129 87
From internal revenue tax.....	37 50
From internal revenue stamps.....	517,055 00
From patent fees.....	19,180 50
From semi-annual duty.....	53,572 33
From miscellaneous.....	4,012,226 58
From United States moieties.....	32,139 45
From Post Office.....	534,651 00
Total.....	37,554,395 29
From similar sources previous year.....	\$68,671,142 87
Deduct.....	37,554,395 29
Decrease of receipts this year.....	31,116,747 58

# 258      REPORT OF THE SECRETARY OF THE TREASURY.

The disbursements from the office during the same term were as follows:	
On general treasury .....	\$38,484,244 00
On post office .....	621,561 74
Total .....	39,105,825 74
Similar payments previous year.....	\$71,650,335 77
Deduct .....	39,105,825 74
Decrease of payments this year.....	32,544,510 03
The payments made on disbursers' checks, numbering 26,418, including those drawn by the treasurer on his transfer account, amount to.....	\$13,971,746 36
Similar payments previous year.....	11,565,614 07
Increase of payments this year .....	2,406,132 29
The amount standing to the credit of disbursing officers on the morning of July 1, 1867, was .....	\$973,382 96
Credits during fiscal year ending June 30, 1868.....	13,826,061 71
Total credits .....	14,799,444 67
Deduct total disbursements.....	13,971,746 36
Balance to credit disbursers June 30, 1868 .....	827,698 31
The amount of fractional currency redeemed during the fiscal year ending June 30, 1868, was .....	\$2,385,377 00

The payments on account of interest on the public debt were as follows, viz:	
On registered loans, (coin) .....	\$4,342,268 25
On coupon loans, (coin).....	4,943,647 61
On temporary loans, (L. M) .....	161,641 02
On Pacific railroad loans, (L. M).....	115,142 97
Total .....	9,563,699 85
Similar payments previous year.....	7,770,683 24
Increase of payments this year .....	1,793,016 61

The payments of the coupons detached from the 7.30 notes, the interest on the compound interest notes and 7.30 notes redeemed, and on one and two-year notes, are not included in the foregoing, as they constitute a part of the disbursements from the general treasury.

## SCHEDULE D.

*Receipts and disbursements at the office of the assistant treasurer at St. Louis for the fiscal year ending June 30, 1868.*

Receipts.....	\$47,192,950 63
Disbursements .....	44,812,849 99

## SCHEDULE E.

*Receipts and disbursements at the office of the assistant treasurer at New Orleans for the fiscal year ending June 30, 1868.*

Receipts* .....	\$15,389,094 47
Disbursements .....	18,972,193 33

\* Balance on hand in July, 1867, not given.

## SCHEDULE F.

*Receipts and disbursements at the office of the United States depository at Baltimore for the fiscal year ending June 30, 1868.*

Receipts.....	\$16,366,185 26
Disbursements.....	13,323,422 02

## SCHEDULE G.

*Receipts and disbursements at the office of the United States depository at Chicago, Illinois, for the fiscal year ending June 30, 1868.*

Receipts.....	\$11,493,775 65
Disbursements.....	10,648,622 22

## SCHEDULE H.

*Receipts and disbursements at the office of the United States depository at Pittsburg, Pennsylvania, for the fiscal year ending June 30, 1868.*

Receipts.....	\$2,731,821 93
Disbursements.....	1,990,497 20

## SCHEDULE I.

*Receipts and disbursements at the office of the assistant treasurer at Charleston, South Carolina, for the fiscal year ending June 30, 1868.*

Receipts.....	\$10,875,254 08
Disbursements.....	9,724,170 91

## SCHEDULE K.

*Receipts and disbursements at the office of the assistant treasurer at Denver, Colorado, for the fiscal year ending June 30, 1868.*

Receipts.....	\$2,300 00
Disbursements.....	2,235 00

## SCHEDULE L.

*Receipts and disbursements at the United States depository at Cincinnati, Ohio, for the fiscal year ending June 30, 1868.*

Receipts.....	\$23,674,405 25
Disbursements.....	20,908,414 79

## SCHEDULE M.

*Receipts and disbursements at the United States depository at Louisville, Kentucky, for the fiscal year ending June 30, 1868.*

Receipts.....	\$6,882,527 83
Disbursements.....	6,882,527 83

## REPORT OF THE REGISTER OF THE TREASURY.

TREASURY DEPARTMENT, REGISTER'S OFFICE,  
November 11, 1868.

SIR: I have the honor to submit a statement of the business of the Register's office for the fiscal year ending June 30, 1868.

## RECEIPTS AND EXPENDITURES.

The force employed in the division of receipts and expenditures comprises twenty-three (23) male clerks; its records consist of nine (9) ledgers, for personal accounts, eight (8) appropriation ledgers, five (5) journals, and a large number of auxiliary books, in which accounts, warrants, and drafts are registered. In addition to this, the annual statement of receipts and expenditures, in detail, is made up and condensed for printing, and the proof-sheets examined and corrected. A list of all "receipts and expenditures," warrants issued during each quarter, is prepared for quarterly settlement with the Treasurer; copies of records and accounts required in the prosecution of suits are prepared in this division and authenticated by the Register.

The custody of the files and their arrangement are also intrusted to this division. In addition to this, there is a large amount of miscellaneous work done, which cannot be detailed in this report.

With the exception of warrants issued for payments and repayments in the War, Navy, and Interior (Pension and Indian) Departments, the business of this division shows an increase over the preceding year, while the force employed has been diminished.

The number of warrants issued during the year for civil, diplomatic, miscellaneous, internal revenue, and public debt expenditures, was.....

22,231

In the preceding year.....

21,955

Increase.....

276

The number of warrants issued for receipts from customs, lands, direct tax, internal revenue, and miscellaneous sources was....

9,018

In the preceding year.....

8,498

Increase.....

520

The number of warrants issued for payments and repayments in the War and Interior (Pension and Indian) Departments, was

9,104

In the preceding year.....

10,428

Decrease.....

1,324

The number of journal pages required for the entry of accounts relating to the civil, diplomatic, internal revenue, miscellaneous and public debt receipts and expenditures, was.....

4,114

In the preceding year.....

3,705

Increase.....

409

REPORT OF THE SECRETARY OF THE TREASURY. 261

The number of drafts registered was.....	39, 684
In the preceding year.....	37, 398
Increase.....	2, 286
<hr/>	
The number of certificates furnished for settlement of accounts was.....	6, 380
In the preceding year.....	6, 280
Increase.....	100
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The number of accounts received from the offices of the First and Fifth Auditors, and Commissioner of the General Land Office, was.....	25, 273
In the preceding year.....	23, 340
Increase.....	1, 933
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LOAN BRANCH.

This branch of the Register's office is charged with the preparation of the bonds to be issued by the government, all of which are signed by the Register, the assistant register, or other officer specially authorized for that purpose; after which they are issued by the Register in accordance with the direction of the Secretary of the Treasury.

The magnitude of the trust necessarily reposed in the officers in charge of this work demands the strictest fidelity and efficiency. When it is observed that the direct issues of government securities for the last fiscal year exceeded four hundred and sixty-two millions (462,000,000) of dollars, the importance of thorough system and absolute accuracy of detail in the management of this business cannot be over-estimated.

To this end I have from time to time adopted such additional checks and safeguards as would, in my judgment, tend to prevent the possibility of error or mistake, and I am of opinion that there is, under the present system of management, no possible contingency for inaccuracy, that would not be detected in ample time to prevent injury or loss.

The following exhibits the number and amount of bonds issued during the fiscal year ending June 30, 1868 :

Whole number of coupon bonds issued was 788,922, amount \$375,879,900; of this amount, \$373,204,600 were direct issues, \$2,335,300 were issued on transfers, and \$340,000 on exchange.

Whole number of registered bonds issued was 75,758, amount \$201,473,650. Of this amount \$88,658,800 were direct issues, \$86,148,600 were issued for assignments, and \$26,666,250 in exchange for coupon bonds.

Total number of bonds (coupon and registered) issued during the year was 864,680, amount \$577,353,550. The following tabular statement exhibits the character, number, and amounts of the different issues, classified by their respective loans:



Statement showing the number of cases, number of bonds issued, and amount of direct issues, number of cases and number and amount of coupon and registered bonds issued and cancelled of the following loans, during the year ending June 30, 1868.

Loan.	DIRECT ISSUES.			EXCHANGES.				TRANSFERS.			
	Number of cases.	Bonds issued.	Amount.	Number of cases.	Bonds issued.	Bonds cancelled.	Amount.	Number of cases.	Bonds issued.	Bonds cancelled.	Amount.
1847								45	153	224	\$900,950
1848				13	28	73	\$88,000	61	194	235	972,050
1850				5	682	80	746,000	75	336	336	1,640,000
1860				2	15	19	23,000	81	534	462	1,640,000
1861, act February 8				48	221	237	368,000	175	406	503	955,000
1861, act July 17	14	36	\$1,800	337	1,291	5,222	2,850,200	678	2,732	3,048	8,473,900
1863				134	1,300	1,439	1,244,500	1,119	4,661	5,503	11,350,300
1864				178	481	1,839	942,700	322	1,324	1,324	5,009,300
1864, act March 3, 6 per cent	128	19,390	23,298,600	526	2,846	11,429	6,021,800	869	3,201	3,811	11,108,750
1864, act March 3, 5 per cent				200	809	2,998	2,204,300	442	1,657	1,528	4,158,600
1865, act March 3	25	16,780	16,350,000	160	707	1,781	1,475,700	510	2,459	2,461	6,330,600
1867, act March 3, consols	351	44,472	30,819,150	915	3,605	9,452	6,846,200	1,480	7,954	6,347	12,111,060
1867, act March 3, consols	14	481	699,938	823	3,683	7,803	6,491,150	730	3,826	3,081	6,576,150
1868, act March 3, consols	196	33,402	17,648,950								
Central Pacific Railroad	3	326	2,432,000					58	378	455	2,458,000
Union Pacific Railroad	9	1,431	6,877,000					152	1,038	1,078	5,761,000
Union Pacific Railroad, eastern division	7	337	2,720,000					130	906	845	4,448,000
Western Pacific Railroad								5	18	20	103,000
Central Branch Union Pacific Railroad								49	179	164	954,000
Sioux City and Pacific Railroad								28	177	168	1,048,000
Total	15 217	816,799	462,303,400	3,341	15,678	41,962	29,341,550	7,010	32,303	31,607	86,148,600

## REDEMPTIONS.

Loan.	Number of cases.	Bonds cancelled.	Amount.
1847.....	32	266	\$6,429,050
1848.....	19	280	678,450
Total .....	51	546	7,107,500

## RECAPITULATION.

Number of cases :		
Direct issues .....	15,217	
Exchanges .....	3,341	
Transfers .....	7,010	
Redemptions .....	51	25,619
Number of bonds issued :		
Coupon, direct issue .....	785,759	
Coupon, transfers .....	2,823	
Coupon, exchanges .....	340	
Registered, direct issue .....	31,040	
Registered, transfers .....	32,203	
Registered, exchanges .....	12,515	864,680
Number of bonds cancelled :		
Coupon, exchanged .....	41,962	
Registered, transfers .....	31,607	
Redeemed .....	546	74,115
Amount of bonds issued :		
Coupon, direct issue .....	\$373,204,600	
Coupon, transfers .....	2,335,300	
Coupon, exchanges .....	340,000	
Registered, direct issue .....	88,654,800	
Registered, transfers .....	86,148,600	
Registered, exchanges .....	26,666,250	\$577,353,550
Amount of bonds redeemed :		
Coupon .....	181,000	
Registered .....	6,926,500	7,107,500

\* These bonds were counted, examined, and the blank strips and cancelled coupons cut off by the ladies of the division.

Delivered to the Treasurer for destruction, defaced and cancelled bonds received from Mr. Clark, 76,191; coupons cancelled and cut from bonds, 344,381; strips cut from coupon bonds, 386,153; number of letters written, copied and mailed, or sent by express, 28,720. Schedules of interest have been made out, copied, and sent to government agents of 3,338 pages and 84,742 names. To facilitate the payment of interest at New York, the accounts have been vowelized and transferred to 32 new ledgers.

It will be observed that of the \$201,473,650 registered bonds issued during the last fiscal year, \$26,666,250 were issued in exchange for coupon bonds.

On the 30th of June, 1868, the market value of five-twenty coupon bonds loan of 1862 was 113, while registered bonds of the same loan, bearing the same rate of interest, were worth 109½.

The comparative value of these securities varies according to the estimate of the holders.

It will be observed that while four-fifths of the securities issued during the last fiscal year were coupon bonds, yet more than 13 per centum of the entire issue of registered stock was issued in exchange for coupon bonds. From which it would seem, that while a majority of holders prefer coupon bonds, a large number have surrendered coupon for registered bonds, notwithstanding the depreciation of the latter as compared with the former in the stock markets of this country and Europe. I am convinced that there is no substantial reason for this difference in the value of these stocks, except that coupon bonds are convertible into registered bonds, at the option of the holder, while the conversion of the latter into coupon bonds is prohibited.



Aside from this, I am convinced that the characteristics which distinguish these securities do not account for the difference in their market value.

Coupon bonds are transferred by delivery, registered bonds by assignment; in this respect the former are more desirable; but as coupon bonds are transferable by delivery, there is no remedy by which their owners may be reimbursed for their loss; while registered bonds are worthless except in the hands of their owners, and in this respect are more desirable than coupon.

The remaining difference applies to the manner in which the interest is paid. In the one case, the interest is paid on the presentation of the coupon; in the other, on demand at the depository which the party himself has selected.

I have taken the liberty of inviting your attention to this subject, because I believe that if these securities were placed on equal footing as regards conversion, the cause for the discrepancy in their values would be removed, and as it could in no event decrease the value of the one, it would necessarily, in my opinion, appreciate the other.

#### NOTE AND COUPON DIVISION.

The work performed in this branch of the Register's office consists in assorting, arranging, counting and registering treasury notes, compound interest notes, gold certificates, 7.30 treasury notes, and the coupons of all United States loans. In addition to this, all redeemed and exchanged bonds are examined, registered and filed by this division.

##### I.—*Treasury notes, comprising—*

One-year five (5) per cents., act March 3, 1863.

Two-year five (5) per cents., act March 3, 1863.

Two-year five (5) per cents., (coupon,) act March 3, 1863.

##### II.—*Compound interest notes, comprising—*

Three-year six (6) per cents., act March 3, 1863.

Three-year six (6) per cents., act June 30, 1864.

These notes are received from the office of the First Comptroller; the count of that office is verified, and they are then delivered to the Treasurer, in whose office they are again counted and cut in halves. The Treasurer returns the upper halves to this office, and delivers the lower to the loan branch of the Secretary's office.

The upper halves are carefully counted in this office, and arranged according to their letters (A, B, C, D,) and again counted in their respective letters, then arranged numerically, each note according to its number and denomination, after which they are registered in the records of this office, and then delivered to a committee composed of members representing the offices of the Secretary and Register, for final examination. If upon examination it is found that the books of the Secretary's office and Register's office agree in every particular, the notes are turned over to another committee for destruction.

##### III.—*Gold certificates.*

Gold certificates are received from the Treasurer's office. Like the notes they are cut into halves; the upper halves are counted in this office, and the lower in the office of the Secretary. Having been care-

fully counted, they are arranged numerically, and entered upon the records of this office, according to their numbers and denominations. The count of the Secretary's and the Register's office is then compared, and if found to agree, the certificates are destroyed.

#### IV.—*Seven-thirty treasury notes.*

These notes are received from the office of the First Comptroller; they are first arranged according to their series and denominations, then according to their number, then counted and entered upon the records of the office, according to their series, numbers, and denominations, after which they are deposited in the files-room to await the redemption of those outstanding. Having been mutilated in the process of cancellation, there is no risk on account of their non-destruction; while their preservation is the means of detecting counterfeit notes or duplicates should any be presented.

#### V.—*Coupons.*

The coupons of all United States loans are received from the office of the First Comptroller. They are first assorted into their respective loans, series, and denominations; then carefully counted, in order to verify the schedule of the Comptroller's office; they are then arranged numerically, after which they are re-counted and entered upon the records of the office, according to their numbers, denominations, series, and loans, and then deposited in the files-room of this office.

#### VI.—*Redeemed and exchanged bonds.*

Redeemed and exchanged bonds having been cancelled, are sent from the loan branch division of this office to the note and coupon division, where they are arranged, counted, and registered.

Their registration is then compared with the records of the loan branch division of the Secretary's and Register's offices, and if it is found to be correct they are delivered to a committee representing the offices of the Secretary, Treasurer, and Register for destruction. Schedules containing a complete description of each security are made out in duplicate, one of which is delivered to the committee and the other retained in this office. The record of this division contains the evidence by which error, mistake, or fraud in the issue, redemption, or exchange of the national securities, or in the payment of their interest, may be instantly detected. It contains a pertinent description of each bond redeemed or exchanged, and each coupon that has been paid; and the arrangement and classification is such that each particular bond and coupon may be at once identified by reference to the record.

The public interest requires not only that this record be accurately made up, but that it be made up to the latest possible period; and for this reason the force employed should be always adequate to the current business, so as to prevent an accumulation of unfinished work.

The record discloses the history of these transactions only up to the period to which it is completed, and its value is increased as it approximates the period of the transaction which it records; and if instead of showing the actual condition of these securities—how much has been redeemed or exchanged, how much interest paid, or the amount of notes outstanding—the present record only gave their condition one, two, or more years ago, its value as a means of detecting error and preventing loss would be to a great extent destroyed.

If mistake or fraud had been committed in 1866, and the record of the transaction in which it occurred were not made up until 1868, it is evident that the opportunity for correction would be limited, if not completely lost.

At the date of my appointment as Register the conversions of the seven-thirties were in rapid progress, and were continued until after the expiration of the fiscal year 1867. The labor incident to these conversions demanded the instant attention of a large clerical force, which was supplied by relieving the employés engaged in counting and registering other securities, which resulted in a large accumulation of back work.

I found upon examination that this accumulation amounted to over four millions (4,000,000) of coupons, besides a large number of treasury notes, gold certificates, and compound interest notes.

For the reason before stated I deemed it important that this back work should be brought up; and for that purpose I requested the appointment of an additional number of female clerks, which was granted, (A.)

The whole number of clerks employed in this division on the 30th of June, 1867, was 67; the average number employed during the fiscal year ending June 30, 1868, was 87—an increase of thirty (30) per cent.

The detailed statements of the work performed during the fiscal year 1868, embraced in this report, show an increase equal to the increase of force, in addition to a careful recount of thirteen (13) millions of coupons which had been counted in 1865 and 1866.

In addition to this the entire amount of redeemed and exchanged bonds which had been received at this office prior to the date of my appointment had accumulated in the loan branch division, all of which has since been transferred to the note and coupon division, where it has been examined, arranged, counted, and registered—which labor required the services of seven (7) clerks, in addition to the number necessary for the current work of that particular branch of business.

The following tabular statements show in detail the amount of labor performed by the note and coupon division for the present fiscal year:

*Statement of five per cent. treasury notes—upper halves.*

Counted, assorted, arranged, registered, and examined.	Authorizing acts.	Number of pieces.	Amount.	Coupons attached.
One-year treasury notes .....	March 3, 1863	16, 219	\$336, 150	.....
Two-year treasury notes .....	March 3, 1863	3, 117	208, 550	.....
Two-year treasury notes, (coupon) .....	March 3, 1863	745	65, 000	261
Gold certificates .....	March 3, 1863	61, 841	79, 123, 320	.....
Total .....		81, 922	79, 733, 020	261
A decrease on the preceding year of .....		98, 133	\$45, 154, 560	1, 061

NOTE, (A.)—At the date of this report, November 11, 1868, the entire work for which the additional force was employed has been brought up, and so much of the force as was not required for the current business of the office has been recommended for discharge.

*Statement of six per cent. treasury notes—whole.*

	Authorizing acts.	Number of pieces.	Amount.	Coupons attached.
Received from the First Comptroller :				
Whole notes, 5 and 6 per cent.	Mar. 3, 1863 & June 30, 1864	194, 064	\$6, 878, 630	.....
Delivered to the United States Treasurer :				
Whole notes, 5 and 6 per cent.	Mar. 3, 1863 & June 30, 1864	124, 100	3, 596, 840	.....

*Statement of six per cent. treasury notes—upper halves.*

	Authorizing acts.	Number of pieces.	Amount.	Coupons attached.
Counted, assorted, and arranged :				
Compound-interest notes .....	Mar. 3, 1863	102, 185	\$8, 330, 150	.....
Compound-interest notes .....	June 30, 1864	1, 731, 106	70, 692, 940	.....
Total.....		1, 833, 291	79, 023, 090	.....
An increase on the preceding year .....		822, 407	\$34, 283, 950	.....
Registered :				
Compound-interest notes .....	Mar. 3, 1863	102, 185	\$8, 330, 150	.....
Compound-interest notes .....	June 30, 1864	1, 507, 636	64, 654, 710	.....
Total.....		1, 609, 821	72, 984, 860	.....
An increase on the preceding year .....		598, 937	\$28, 245, 720	.....
Examined and compared :				
Compound-interest notes .....	Mar. 3, 1863	103, 079	\$8, 383, 550	.....
Compound-interest notes .....	June 30, 1864	1, 460, 003	63, 458, 000	.....
Total.....		1, 563, 087	71, 841, 550	.....
An increase on the preceding year .....		552, 203	\$27, 102, 410	.....

*Statement of seven-thirty coupon treasury notes.*

	Authorizing acts.	Number of pieces.	Amount.	Coupons attached.
Counted, assorted, and arranged :				
Issues dated August and October, 1861, and on warrants ..	July 17, 1861	135	\$15, 900	.....
1st series, dated Aug. 15, 1864.	June 30, 1864	646, 043	146, 502, 300	10, 905
2d series, dated June 15, 1865..	Mar. 3, 1865	439, 637	162, 587, 100	208, 841
3d series, dated July 15, 1865..	Mar. 3, 1865	444, 193	85, 762, 050	316, 279
Total.....		1, 530, 008	394, 867, 350	536, 025
An increase on the preceding year .....		616, 765	\$151, 485, 600	.....

*Statement of seven-thirty coupon treasury notes—Continued.*

	Authorizing acts.	Number of pieces.	Amount.	Coupons attached.
<b>Registered:</b>				
Issues dated August and October, 1861, and on warrants ..	July 17, 1861	135	\$15,900	.....
1st series, dated Aug. 15, 1864..	June 30, 1864	734,228	167,833,350	11,418
2d series, dated June 15, 1865..	Mar. 3, 1865	402,079	152,585,450	239,584
3d series, dated July 15, 1865..	Mar. 3, 1865	400,917	79,307,400	351,562
<b>Total.....</b>		<b>1,537,359</b>	<b>399,942,100</b>	<b>602,564</b>
<b>An increase on the preceding year .....</b>		<b>752,593</b>	<b>\$187,713,650</b>	<b>.....</b>
<b>Examined and compared:</b>				
Issues dated August and October, 1861, and on warrants ..	July 17, 1861	135	\$15,900	.....
1st series, dated Aug. 15, 1864..	June 30, 1864	956,615	224,678,150	101,883
2d series, dated June 15, 1865..	Mar. 3, 1865	411,329	159,600,500	425,229
3d series, dated July 15, 1865..	Mar. 3, 1865	413,676	83,704,600	462,588
<b>Total.....</b>		<b>1,781,755</b>	<b>467,999,150</b>	<b>989,699</b>
<b>An increase on the preceding year .....</b>		<b>1,295,368</b>	<b>\$337,797,600</b>	<b>.....</b>

*Statement of exchanged and redeemed bonds.*

Registered, examined, scheduled, and delivered to the committee.	Authorizing acts.	Number of pieces.	Amount.	Coupons attached.
<b>Exchanged bonds .....</b>	<b>July 17, 1861</b>	<b>73,345</b>	<b>\$58,703,600</b>	<b>2,266,045</b>
<b>Exchanged bonds .....</b>	<b>Mar. 3, 1864</b>	<b>116,299</b>	<b>\$75,439,250</b>	<b>7,601,553</b>
<b>Redeemed bonds .....</b>	<b>Mar. 3, 1864</b>	<b>1,998</b>	<b>1,501,500</b>	<b>145,717</b>
<b>Total.....</b>		<b>118,297</b>	<b>76,940,750</b>	<b>7,747,270</b>
<b>Exchanged bonds .....</b>	<b>June 30, 1864</b>	<b>58,147</b>	<b>\$47,495,450</b>	<b>2,227,290</b>
<b>Exchanged bonds, 1st series...</b>	<b>Feb. 25, 1862</b>	<b>23,175</b>	<b>\$15,660,400</b>	<b>764,676</b>
<b>Redeemed bonds, 1st series....</b>	<b>Feb. 25, 1862</b>	<b>1,242</b>	<b>315,100</b>	<b>37,475</b>
<b>Total.....</b>		<b>24,417</b>	<b>15,975,500</b>	<b>802,151</b>
<b>Exchanged bonds, 2d series....</b>	<b>Feb. 25, 1862</b>	<b>22,969</b>	<b>\$14,609,300</b>	<b>759,768</b>
<b>Redeemed bonds, 2d series....</b>	<b>Feb. 25, 1862</b>	<b>1,769</b>	<b>474,150</b>	<b>53,359</b>
<b>Total.....</b>		<b>24,738</b>	<b>15,083,450</b>	<b>813,127</b>
<b>Exchanged bonds, 3d series....</b>	<b>Feb. 25, 1862</b>	<b>18,683</b>	<b>\$12,844,000</b>	<b>616,357</b>
<b>Redeemed bonds, 3d series ....</b>	<b>Feb. 25, 1862</b>	<b>898</b>	<b>159,650</b>	<b>27,019</b>
<b>Total.....</b>		<b>19,581</b>	<b>13,003,650</b>	<b>643,406</b>
<b>Exchanged bonds, 4th series....</b>	<b>Feb. 25, 1862</b>	<b>29,239</b>	<b>\$19,244,150</b>	<b>967,943</b>
<b>Redeemed bonds, 4th series....</b>	<b>Feb. 25, 1862</b>	<b>1,659</b>	<b>492,600</b>	<b>50,169</b>
<b>Total.....</b>		<b>30,898</b>	<b>19,736,750</b>	<b>1,018,112</b>
<b>Total exchanged and redeemed bonds .....</b>		<b>349,423</b>	<b>\$199,443,700</b>	<b>13,290,111</b>

## FRACTIONAL CURRENCY DIVISION.

In this division the redeemed fractional currency is examined, counted, and destroyed, together with United States notes, and the national bank notes of such banks as have suspended business and have settled their accounts with the Treasurer.

These securities consist of postal currency, fractional currency, (old and new issues,) United States demand notes, legal-tender notes, national bank notes, and statistical matter, consisting of notes and securities that have been mutilated in the process of manufacture, or that have not been carried into the cash account of the Treasurer, and all bonds that have been exchanged for other securities; all of which are returned to this division to be destroyed by maceration. An average of 3,500 pounds of legal-tender notes and fractional currency are destroyed by maceration once in 10 days.

The following statement exhibits the amount of labor performed in this division :

*Statement showing the number of notes and amount of fractional currency, (old and new issues,) postal currency, and United States notes examined, counted, and destroyed during the year ending June 30, 1868; also, the number and amount of coupons examined, arranged, and counted during the same period.*

	No. of notes.	Amount.
Fractional currency, old issue .....	8,000,944	\$1,003,255 00
Fractional currency, new issue .....	87,530,104	18,680,584 00
Postal currency .....	3,600,094	608,555 00
United States notes, new issue .....	7,947,975	27,508,679 00
United States demand notes .....	7,762	64,480 00
National bank notes .....	21,281	129,797 15
Coupons .....	7,563,813	98,878,693 40

The whole number of notes examined, counted, and destroyed during the year ending June 30, was .....	114,671,973
In the preceding year .....	113,074,782

Increase .....	1,597,191
To this add coupons counted, assorted, and arranged .....	7,563,813
Total increase .....	9,161,004

## TONNAGE DIVISION.

In this division a title record of property in "ships and vessels of the United States" is preserved, together with statistical information touching the merchant marine—embracing vessels in the foreign trade, coasting trade, and fisheries; steam vessels, sailing vessels, yachts, barges, and canal boats; also, vessels built, lost at sea, abandoned, or decayed. For many years this branch of the office has not received the attention which, in my judgment, its importance demanded.

The force employed does not seem to have been commensurate to the increase of business, and the system adopted at an early period of the

government was not varied to meet the changes required by the rapid growth of the commercial enterprise of the country.

This condition resulted mainly, I presume, from two causes: first, the work performed being statistical in character, involving no settlement nor test of accuracy, it was not remarkable that more important duties should absorb the attention to which it was entitled; and, second, the natural reluctance with which our veteran functionaries abandon or modify the business routine to which they have been so long accustomed—a fact, I may observe, which is not peculiar to this office.

In order to reorganize the division I applied for the services of a competent officer who was familiar with the subject and its details, and Mr. Joseph Nimmo, jr., who had given much attention to it, and who had visited the different ports and districts for the purpose of instructing officers of the customs in regard to their duties relating to this business, was assigned to me for duty, and placed in charge of the division. An intelligent classification of the tonnage statistics has been adopted, and appropriate blank forms have been distributed to officers of the customs, with instructions in regard to making correct returns.

The following information, which has not been presented in former reports, will hereafter be furnished:

1. A statement showing the shipping of the Atlantic and Gulf coasts; of the Pacific coast; of the northern lakes, and of the western rivers.
2. Statements of the tonnage of the country by States.
3. The separation of sailing vessels and ocean steamers from barges, canal-boats, and other inland vessels.
4. Separate statements of the cod and mackerel fisheries and whale fishery by States and districts.
5. The number of vessels in each classification.
6. Statement of iron vessels, steam and sail.
7. Statement of yachts, steam and sail.

The foregoing embraces the entire transactions of this bureau for the fiscal year. It is due to the subordinate officers and employes of the bureau to add, in conclusion, that, with but few and slight exceptions, their duties have been performed with signal industry and fidelity.

Very respectfully, your obedient servant,

N. L. JEFFRIES, *Register.*

Hon. HUGH McCULLOCH,  
*Secretary of the Treasury.*

# REPORT OF THE SECRETARY OF THE TREASURY. 271

*Statement of payments made during the year ending June 30, 1868, out of the appropriation for "claims not otherwise provided for," rendered in pursuance of act of March 3, 1809.*

Date of payment.	Name and object.	Amount.
July 3, 1867	Commercial Advertiser Association: For advertising sale of government warehouses on Atlantic dock, Brooklyn, N. Y. ....	\$32 40
	New York Times: For advertising sale of government warehouses on Atlantic dock, Brooklyn, N. Y. ....	40 50
	James Gordon Bennett, proprietor New York Herald: For advertising sale of government warehouses on Atlantic dock, Brooklyn, N. Y. ....	123 20
	Lawrence & Foulke, auctioneers, New York:	
	For advertising sale of government warehouses on Atlantic dock, Brooklyn, N. Y. ....	\$58 56
	For advertising sale of government stores at Atlantic dock .....	2 50
	For printing bills for sale of government stores at Atlantic dock .....	11 00
	For posting bills for sale of government stores at Atlantic dock .....	6 75
	For commission on \$70,500 at 1 per cent .....	705 00
		783 81
	G. S. Hillard, United States attorney for the district of Mass.:	
	For commissions on proceeds of land sold at South Boston .....	\$62 57
May 15, 1868	Cash paid for recording four mortgages .....	5 00
	Total .....	67 57
		1,047 48

N. L. JEFFRIES, Register.

TREASURY DEPARTMENT, Register's Office, November 13, 1868.

*Statement of the number of persons employed in each district of the United States for the collection of customs during the fiscal year ending June 30, 1868, with their occupation and compensation, per act 3d March, 1849.*

Number.	District.	No. of persons employed.	Occupation.	Compensation.
1	Passamaquoddy, Me.	1	Collector .....	\$3,258 51
		1	Surveyor .....	2,000 00
		1	Deputy collector .....	1,600 00
		1	do .....	1,460 00
		6	Inspectors .....	6,570 00
		5	do .....	4,562 00
		1	Aid to the revenue .....	1,095 50
		3	do .....	2,737 50
		5	do .....	3,650 00
		1	do .....	945 00
		1	do .....	534 00
		1	Special inspector .....	1,100 00
		1	do .....	860 00
		1	Special aid to the revenue .....	486 00
		4	Watchmen .....	2,920 00
		2	do .....	656 00
		1	Weigher and measurer .....	1,500 00
		1	Special inspector .....	273 00
		1	Boatman .....	360 00



*Statement of the number of persons employed, &c.—Continued.*

Number.	District.	No. of persons employed.	Occupation.	Compensation.
2	Machias, Me .....	1	Collector .....	\$2,248 04
		1	Inspector and deputy .....	1,006 00
		1	Inspector .....	792 00
		3	do .....	2,196 00
		1	Inspector and deputy .....	639 50
		1	Inspector .....	250 00
		1	do .....	244 00
		1	Boatman .....	45 50
		1	Collector .....	1,646 45
		1	Special deputy collector and inspector ..	1,152 00
3	Frenchman's Bay, Me	1	Deputy collector and inspector .....	1,098 00
		2	Deputy collectors and inspectors .....	900 00
		1	Inspector .....	793 00
		1	do .....	914 00
		1	do .....	65 00
		1	do .....	54 17
		1	do .....	117 00
		1	Boatman .....	548 00
		1	do .....	302 00
		1	Collector .....	3,000 00
4	Bangor, Me .....	1	Deputy collector .....	1,500 00
		1	do .....	1,095 00
		1	Inspector .....	1,460 00
		1	Deputy collector, weigher, and gauger ..	1,143 76
		1	Weigher, gauger, measurer .....	850 02
		2	Aids to the revenue .....	2,190 00
		1	do .....	912 00
		1	do .....	983 98
		1	do .....	730 00
		1	Night-watchman .....	730 00
5	Castine, Me .....	1	Janitor .....	296 68
		1	Clerk .....	72 00
6	Belfast, Me .....		No returns.	
		1	Collector of customs .....	1,687 18
		1	Deputy collector .....	1,215 45
		2	Dep'y col'rs, insp'rs, w'ghers, gaugers, &c	2,190 00
		1	do .....	1,134 12
		1	do .....	857 00
		1	do .....	481 97
		1	Temporary inspector .....	500 00
		1	do .....	200 00
		2	Deputy col'rs, insp'rs, weighers, &c. ...	2,196 00
7	Waldoboro', Me ....	1	do .....	1,218 73
		1	do .....	936 00
		1	do .....	300 00
		1	do .....	600 00
		1	do .....	915 00
		1	do .....	748 00
8	Wiscasset, Me .....	1	Collector .....	752 45
		3	Inspectors .....	3,294 00
		1	do .....	916 00
		2	do .....	700 00
9	Bath, Me .....	1	Collector .....	2,255 52
		1	Deputy col'r, inspector, weigher, &c. ...	1,500 00
		1	Deputy collector and inspector .....	1,464 00
		1	Inspector .....	1,464 00
		1	do .....	1,218 78
		1	Aid to the revenue .....	1,098 00
		1	Inspector .....	732 00

*Statement of the number of persons employed, &c.—Continued.*

Number.	District.	No. of persons employed.	Occupation.	Compensation.
9	Bath, Me.—Cont'd.	1	Inspector .....	\$700 00
		1	do.....	600 00
		1	do.....	350 00
		1	do.....	250 00
10	Portland and Falmouth, Me.	1	Collector .....	6,400 00
		3	Deputy collectors .....	9,000 00
		1	Inspector and clerk .....	1,800 00
		4	Clerks .....	5,200 00
		2	do.....	2,400 00
		1	do.....	1,100 00
		2	do.....	1,716 49
		5	Special inspectors.....	7,300 00
		15	Inspectors .....	18,974 50
		6	Temporary inspectors .....	6,570 00
		2	Night inspectors .....	2,190 00
		2	Temporary inspectors .....	1,460 00
		1	do.....do.....	1,095 00
		2	Boatmen .....	1,186 00
		25	Temporary inspectors .....	3,604 00
		2	Weighers, gaugers, and measurers .....	4,000 00
		2	Occasional gaugers and measurers .....	3,431 22
		1	Surveyor .....	2,282 62
		1	Deputy surveyor.....	1,786 70
		1	Appraiser .....	2,722 53
		1	Assistant appraiser.....	2,500 00
		1	Examiner.....	1,300 00
		2	Store-keepers .....	2,920 00
		1	Porter .....	500 00
11	Saco, Me .....	1	Collector.....	250 00
		1	Deputy collector.....	782 00
		1	Inspector .....	500 00
		1	do.....	100 00
		1	Special aid.....	252 00
12	Kennebunk, Me ....	1	Collector.....	272 66
		1	Inspector .....	600 00
		3	do.....	468 00
13	York, Me .....	1	Collector.....	262 01
		2	Inspectors.....	200 00
14	Portsmouth, N. H. ....		No report.	
15	Vermont, Vt .....	1	Collector .....	2,500 00
		1	Deputy collector and inspector .....	2,000 00
		1	do.....do.....do.....	1,800 00
		1	do.....do.....do.....	1,400 00
		1	do.....do.....do.....	1,324 00
		2	do.....do.....do.....	2,000 00
		2	do.....do.....do.....	1,200 00
		7	do.....do.....do.....	3,500 00
		2	do.....do.....do.....	1,830 00
		2	do.....do.....do.....	1,400 00
		1	do.....do.....do.....	151 00
		1	do.....do.....do.....	1,467 00
		1	do.....do.....do.....	1,267 00
		3	do.....do.....do.....	3,201 00
		1	Inspector .....	1,400 00
		1	do.....	1,200 00
		11	do.....	10,065 00
		2	do.....	1,300 00
		1	do.....	840 00
		1	do.....	768 00

*Statement of the number of persons employed, &c.—Continued.*

Number.	District.	No. of persons employed.	Occupation.	Compensation.
15	Vermont, Vt.—Continued.	1	Inspector.....	\$585 00
		1	do.....	290 00
		1	do.....	308 00
		1	do.....	605 00
		1	do.....	240 00
		1	do.....	615 00
		1	do.....	876 00
		1	do.....	963 00
		2	do.....	2,196 00
		1	do.....	702 00
		1	do.....	414 00
		1	do.....	732 00
		1	do.....	360 00
		2	do.....	1,000 00
		1	do.....	100 00
		1	do.....	243 00
		2	do.....	532 00
		1	do.....	285 00
		1	do.....	176 00
		2	do.....	1,092 00
		2	do.....	2,922 00
		1	do.....	241 00
		3	do.....	582 00
		2	do.....	382 00
		1	do.....	197 00
		1	do.....	828 00
		1	do.....	745 00
		1	do.....	625 00
		5	do.....	765 00
		1	do.....	178 00
		1	do.....	138 00
		1	do.....	44 00
		1	do.....	32 00
		1	do.....	58 00
		1	Revenue aid.....	564 00
		1	do.....	634 00
		1	do.....	184 00
		2	do.....	1,830 00
		1	do.....	1,000 00
		1	do.....	526 00
		1	do.....	150 00
		2	do.....	1,464 00
		1	Revenue boatman.....	209 00
		1	do.....do.....	622 00
		1	do.....do.....	540 00
		1	do.....do.....	383 00
		2	Night watchmen.....	1,464 00
		1	Porter.....	420 00
16	Newburyport, Mass.	1	Collector.....	1,984 00
		1	Surveyor (at Newburyport).....	557 00
		1	Deputy collector and inspector.....	1,095 00
		1	Weigher, gauger, &c., and inspector.....	1,086 00
17	Gloucester, Mass.....	1	Inspector.....	1,095 00
		1	Surveyor (at Ipswich).....	250 00
		1	Collector.....	3,000 00
		1	Surveyor.....	932 27
		1	Deputy collector and inspector.....	1,500 00
		1	Clerk.....	1,000 00
		2	Inspectors.....	2,928 00

*Statement of the number of persons employed, &c.—Continued.*

Number.	District.	No. of persons employed.	Occupation.	Compensation.
17	Gloucester, Mass.— Continued.	1	Inspector .....	\$300 00
		2	Aids to revenue .....	1,464 00
		1	do .....	52 00
		1	do .....	36 00
		1	Boatman .....	355 00
		1	Janitor .....	271 67
		1	Keeper of custom-house .....	225 00
18	Salem and Beverly, Mass.	1	Collector .....	311 98
		1	Deputy collector and inspector .....	915 00
		1	do .....	366 00
		1	Inspector, weigher, gauger, and measurer .....	324 00
		1	do .....	307 76
		1	Inspector .....	102 00
		1	Surveyor .....	114 99
		1	Boatman .....	150 00
		1	do .....	100 00
19	Marblehead, Mass...	1	Collector .....	1,454 69
		1	Deputy collector and inspector .....	1,098 00
		1	do .....	400 00
		1	do .....	300 00
		1	do .....	200 00
20	Boston and Charles- town, Mass.	-----	No report.	
21	Plymouth, Mass .....	-----	No report.	
22	Barnstable, Mass...	1	Collector .....	1,395 00
		1	Deputy collector and inspector .....	1,095 00
		2	do .....	600 00
		1	do .....	600 00
		2	do .....	1,000 00
		1	do .....	900 00
		1	Aid to the revenue .....	300 00
		1	Inspector .....	1,460 00
		1	Keeper of the custom-house .....	350 00
23	New Bedford, Mass.	1	Collector .....	3,000 00
		1	Deputy collector and inspector .....	1,460 00
		1	Inspector, weigher, gauger, and measurer .....	,460 00
		1	Inspector .....	1,400 00
		1	Aid to revenue .....	1,000 00
		1	Boatman .....	600 00
		1	Inspector .....	125 00
		1	do .....	300 00
		1	do .....	120 00
		2	do .....	160 00
		1	Inspector and weigher .....	500 00
		1	Admeasurement clerk .....	116 00
		1	Temporary clerk .....	132 00
24	Fall River, Mass....	1	Collector .....	773 00
		1	Dep'y collector, inspector, weigher, &c. .....	1,184 00
		1	Inspector, weigher, and measurer .....	1,173 00
		1	do .....	1,098 00
25	Edgartown, Mass...	1	Collector .....	1,126 24
		1	Deputy collector and inspector .....	1,350 00
		1	do .....	1,095 00
		2	Temporary inspectors .....	1,460 00
		1	do .....	500 00
		2	Night inspectors .....	1,200 00
		1	Revenue boatman .....	420 00
		1	do .....	240 00
26	Nantucket, Mass .....	-----	No report .....	3,000 00

*Statement of the number of persons employed, &c.—Continued.*

Number.	District.	No. of persons employed.	Occupation.	Compensation.
27	Providence, R. I....	1	Collector.....	\$3,000 00
		1	Surveyor at Providence .....	979 71
		1	Surveyor at East Greenwich .....	251 50
		1	Surveyor at Pawtuxet.....	200 00
		2	Coastwise inspectors .....	1,460 00
		3	Foreign inspectors .....	2,380 00
		1	Inspector .....	1,460 00
		1	Inspector and measurer .....	1,500 00
		1	Inspector and weigher.....	1,500 00
		1	Inspector and gauger .....	1,092 00
		1	Inspector of measurement of lumber .....	308 00
		1	Secret inspector .....	915 00
		1	Inspector and messenger .....	1,500 00
		1	Inspector at Pawtuxet.....	1,095 00
		1	Inspector at East Greenwich.....	300 00
		1	Weigher.....	1,500 00
		1	Measurer .....	1,272 00
		1	Boatman .....	600 00
		1	Collector.....	751 42
		1	Inspector .....	1,004 00
28	Bristol and Warren, R. I.	1	...do.....	188 00
		3	Temporary inspectors .....	75 00
		1	Gauger .....	27 84
		1	Boatman .....	216 00
		1	Surveyor .....	382 20
		1	...do.....	252 13
		1	Collector, &c.....	1,325 51
		1	Surveyor at Newport.....	418 63
		1	Surveyor at North Kingston .....	250 00
		1	Surveyor at Tiverton .....	200 00
29	Newport, R. I.....	1	Deputy collector.....	1,200 00
		2	Inspectors at \$3 per day, Newport .....	2,196 00
		1	Inspector at Dutch island .....	600 00
		1	Inspector at North Kingston.....	224 76
		1	Inspector at North Shoreham.....	200 00
		4	Inspectors, occasional, \$4 per day .....	968 00
		1	Gauger .....	154 32
		1	Measurer.....	146 07
		1	Boatman.....	500 00
		1	Collector.....	600 00
30	Stonington, Conn...	1	Inspector .....	500 00
		1	...do.....	400 00
		1	Boatkeeper.....	144 00
		1	Surveyor.....	150 00
		1	Collector.....	2,098 09
31	New London, Conn.	1	Clerk, deputy collector, &c.....	1,800 00
		1	Inspector at New London .....	600 00
		1	Temporary inspector .....	978 00
		1	Inspector, &c., at Norwich .....	916 51
		1	Inspector at Black Point .....	200 00
32	Middletown, Conn..	1	Collector.....	931 04
		1	Surveyor.....	238 75
		1	...do.....	238 50
		1	...do.....	278 24
		1	Inspector, deputy collector, gauger, &c.....	650 00
33	New Haven, Conn..	1	...do.....do.....do.....	478 00
		1	...do.....do.....do.....	284 00
		1	Collector.....	3,000 00
		1	Deputy collector, inspector, and clerk..	2,000 00

*Statement of the number of persons employed, &c.—Continued.*

Number.	District.	No. of persons employed.	Occupation.	Compensation.
33	New Haven, Conn.— Continued.	1	Inspector and clerk .....	\$1,500 00
		1	do. .... do. ....	876 38
		2	Weighers and gaugers .....	3,000 00
		3	Inspectors .....	3,832 50
		1	do. ....	1,095 00
		1	do. ....	60 00
		1	do. ....	72 00
		1	do. ....	48 00
		1	Night inspector .....	1,095 00
		1	Aid to revenue .....	459 00
		1	Messenger and porter .....	500 00
		2	Boatmen and temporary inspectors .....	800 00
34	Fairfield, Conn. ....	1	Collector .....	3,330 37
		1	Inspector, weigher, measurer, &c. ....	1,776 63
		1	Inspector .....	200 00
		1	do. ....	125 00
		1	Night watch .....	294 00
35	Sag Harbor, N. Y. ...	1	Collector .....	716 38
		1	Deputy collector .....	300 00
		1	Surveyor .....	317 25
		1	Inspector .....	180 00
		1	do. ....	120 00
		1	do. ....	27 00
36	New York, N. Y. ....	1	Collector .....	6,400 00
		1	Assistant collector .....	5,000 00
		1	Auditor .....	7,000 00
		1	Assistant auditor .....	5,000 00
		1	do. .... do. ....	2,500 00
		9	Deputy collectors .....	27,000 00
		1	Cashier .....	5,000 00
		1	Assistant cashier .....	3,500 00
		1	Clerk .....	3,500 00
		3	do. ....	9,000 00
		1	do. ....	2,700 00
		14	do. ....	35,000 00
		1	do. ....	2,200 00
		29	do. ....	58,000 00
		40	do. ....	72,600 00
		31	do. ....	49,600 00
		33	do. ....	49,500 00
		57	do. ....	79,800 00
		4	do. ....	5,200 00
		83	do. ....	99,600 00
		47	do. ....	47,000 00
		1	do. ....	1,281 00
		1	do. ....	1,098 00
		1	do. ....	942 00
		16	do. ....	14,400 00
		3	do. ....	2,400 00
		2	do. ....	1,500 00
		1	Superintendent of custom-house .....	2,400 00
		1	Assistant superintendent custom-house .....	1,500 00
		1	Usher .....	1,200 00
		3	do. ....	2,700 00
		3	Messengers .....	3,000 00
		10	do. ....	9,000 00
		7	do. ....	5,600 00
		26	do. ....	19,500 00
		14	Porters .....	10,080 00

*Statement of the number of persons employed, &c.—Continued.*

Number.	District.	No of persons employed.	Occupation.	Compensation.
36	New York, N. Y.— Continued.	4	Messengers .....	\$2,800 00
		1	Janitor, (at No. 23 Pine street) .....	800 00
		2	Messengers .....	1,000 00
		1	Carpenter .....	1,281 00
		1	Engineer .....	1,200 00
		3	Firemen .....	2,160 00
		8	Watchmen .....	8,000 00
		2	Sunday watchmen .....	260 00
		1	Special deputy and act'g naval officer ..	2,500 00
		2	Deputies .....	5,000 00
		1	Auditor .....	2,500 00
		4	Entry clerks .....	10,000 00
		1	Surveyor .....	4,651 44
		3	Deputy surveyors .....	7,500 00
		1	...do..... (for five months) .....	1,041 67
		19	Weighers .....	47,500 00
		8	Gaugers .....	16,000 00
		230	Inspectors .....	336,720 00
		7	...do..... female .....	7,686 00
		125	...do..... night .....	137,250 00
		1	...do..... at Troy .....	1,464 00
		1	Captain night watch .....	1,600 00
		2	Lieutenants night watch .....	2,400 00
		1	Appraiser .....	4,000 00
		1	Appraiser at large .....	3,000 00
		10	Assistant appraisers .....	30,000 00
		30	Appraisers' clerks .....	75,000 00
		8	...do..... .....	16,000 00
		10	...do..... .....	18,000 00
		1	...do..... .....	1,600 00
		10	...do..... .....	15,000 00
		34	...do..... .....	40,800 00
		3	...do..... .....	3,000 00
		1	Warehouse superintendent .....	3,000 00
		120	Storekeepers .....	175,000 00
		1	Assistant storekeeper .....	1,000 00
		2	...do..... do .....	1,600 00
		1	Captain of watchmen .....	1,464 00
		9	Watchmen .....	8,235 00
		1	Debenture clerk .....	1,400 00
		22	...do..... .....	28,600 00
		1	Measurer of marble .....	2,000 00
		9	Inspectors for measuring vessels .....	13,176 00
		3	Asst. inspectors for measuring vessels ..	3,294 00
37	Albany, (port of) N. Y.	1	Surveyor at Troy .....	250 00
		2	Deputy collectors and inspectors .....	2,250 00
		3	Deputy collectors and assistant clerks ..	3,400 00
		1	Deputy collectors and inspector .....	1,000 00
		3	...do..... do .....	1,800 00
		1	...do..... do .....	800 00
		4	...do..... do .....	3,075 00
		2	Special inspectors .....	2,557 00
		10	Inspectors .....	7,735 00
		1	Deputy collector, inspector, and clerk ..	2,000 00
38	Champlain, N. Y. ....	.....	No report.	
39	Oswegatchie, N. Y. ..	.....	No report.	
40	Cape Vincent, N. Y. .	1	Deputy collector and inspector .....	1,200 00
		8	...do..... do .....	7,296 00
		5	...do..... do .....	3,650 00

*Statement of the number of persons employed, &c.—Continued.*

Number.	District.	No. of persons employed.	Occupation.	Compensation.
40	Cape Vincent, N. Y. —Continued.	2	Inspectors.....	\$1,824 00
		1	do.....	730 00
		6	Secret inspectors.....	4,380 00
		4	Temporary inspectors.....	602 00
41	Oswego, N. Y.....	1	Collector.....	2,500 00
		2	Deputy collectors and inspectors.....	3,000 00
		3	Clerks.....	3,300 00
		1	Deputy collector.....	1,000 00
		2	do.....	1,875 00
		1	Inspector.....	1,460 00
		3	Clerks.....	3,000 00
		1	Clerk.....	730 00
		5	Inspectors.....	5,475 00
		2	do.....	1,458 00
		3	do.....	821 25
		3	Inspectors, and measurers of lumber.....	3,285 00
		2	do.....do.....	1,093 76
		1	do.....do.....	791 00
		1	Janitor.....	547 50
42	Genesee, N. Y.....	.....	No report.	
43	Niagara, N. Y.....	.....	No report.	
44	Buffalo Creek, N. Y.....	.....	No report.	
45	Dunkirk, N. Y.....	1	Collector.....	1,000 00
		1	Deputy collector.....	915 00
		4	Inspectors.....	3,660 00
46	Newark, N. J.....	1	Collector.....	620 79
		1	Deputy collector.....	1,095 00
		1	Inspector.....	939 00
		1	do.....	1,460 00
47	Perth Amboy, N. J..	1	Collector.....	2,228 78
		1	Deputy collector.....	700 00
		1	Surveyor.....	150 00
		3	Inspectors.....	1,800 00
		1	do.....	500 00
		1	do.....	400 00
48	Little Egg Harbor, N. J.	4	do.....	1,128 00
		1	Boatman.....	681 00
49	Great Egg Harbor, N. J.	1	Collector.....	611 85
		1	Inspector.....	549 00
50	Burlington, N. J....	1	Collector.....	521 36
51	Bridgeton, N. J.....	.....	No report.	
52	Philadelphia, Pa....	1	Collector.....	6,340 00
		2	Deputy collectors.....	6,000 00
		1	Cashier.....	2,500 00
		1	Assistant cashier.....	2,000 00
		1	Assistant collector at Camden.....	1,500 00
		1	Surveyor at Chester.....	500 00
		1	Naval officer.....	4,950 00
		1	Deputy naval officer.....	2,500 00
		1	Surveyor.....	4,445 00
		1	Deputy surveyor.....	2,500 00
		1	General appraiser.....	3,000 00
		1	Appraiser.....	3,000 00
		2	Deputy appraisers.....	5,000 00
		1	Examiner.....	1,800 00
		3	Clerks.....	5,400 00
		3	do.....	4,800 00
		1	Clerk.....	1,500 00



*Statement of the number of persons employed, &c.—Continued.*

Number.	District.	No. of persons employed.	Occupation.	Compensation.
52	Philadelphia, Pa.—Continued.	17	....do.....	23,800 00
		14	....do.....	18,200 00
		1	....do.....	1,200 00
		2	Admeasurement clerks.....	2,190 00
		1	....do.....do.....	1,460 00
		2	Examiners.....	3,000 00
		2	....do.....	2,800 00
		1	Storekeeper.....	1,500 00
		12	Assistant storekeepers.....	17,520 00
		1	Examiner of drugs.....	1,000 00
		1	Superintendent of warehouse.....	1,300 00
		61	Inspectors.....	89,060 00
		1	Lieutenant of night inspectors.....	1,200 00
		26	Night inspectors.....	28,470 00
		5	Night watchmen.....	4,562 50
		2	Inspectors.....	1,095 00
		1	....do.....	500 00
		1	Weigher.....	2,000 00
		1	....do.....	1,200 00
		1	....do.....	4,380 00
		1	First foreman to weighers.....	912 50
		1	Second foreman to weighers.....	912 50
		2	Gaugers.....	2,970 00
		6	Beamsmen.....	6,570 00
		4	Temporary beamsmen.....	4,380 00
		4	Bargemen.....	3,650 00
		8	Messengers.....	7,300 00
		8	....do.....	8,030 00
		1	....do.....	900 00
		1	Marker.....	912 50
		9	....do.....	8,100 00
		1	Assistant sampler.....	821 25
		1	Janitor.....	821 25
		1	Laborer.....	821 25
53	Erie, Pa.....	1	Collector.....	1,000 00
		1	Deputy collector and inspector.....	1,400 00
		1	Inspector.....do.....	1,082 50
		2	Temporary inspectors.....	1,098 00
		3	....do.....do.....	1,921 50
		1	Lumber measurer.....	423 00
54	Port of Pittsburg, Pa.	1	Deputy surveyor and clerk.....	1,400 00
		1	Surveyor's clerk.....	900 00
55	Delaware, Del.....	1	Collector.....	2,828 54
		1	Deputy collector and inspector.....	1,200 00
		1	....do.....do.....	54 44
		1	....do.....do.....	800 00
		1	Inspector.....	800 00
		1	....do.....	500 00
		2	Messengers.....	732 00
		4	Oarsmen.....	400 00
56	Baltimore, Md.....	----	No report.	
57	Annapolis, Md.....	1	Collector.....	374 95
		1	Surveyor.....	269 25
		1	....do.....	210 25
		1	....do.....	150 00
		2	Boatmen.....	160 00
58	Town Creek, Md.....	----	No report.	
59	Eastern Maryland....	1	Collector.....	1,200 00

*Statement of the number of persons employed, &c.—Continued.*

Number.	District.	No. of persons employed.	Occupation.	Compensation.
59	Eastern Maryland—	1	Deputy collector.....	\$796 <sup>4</sup> / <sub>00</sub>
	Continued.	1	Clerk.....	400 00
60	Georgetown, D. C...	1	Collector.....	2,306 19
		2	Deputy collectors and inspectors.....	2,400 00
		1	Aid to revenue.....	1,200 00
		1	Deputy inspector.....	200 00
		1	Laborer.....	628 00
61	Alexandria, Va.....	1	Collector.....	502 23
		1	Deputy collector and inspector.....	1,500 00
		2	Inspectors.....	2,190 00
		1	Surveyor.....	300 00
62	Tappahannock, Va...	1	Collector.....	382 15
		1	Deputy collector and inspector.....	350 00
		1	Deputy coll'r and inspector, Yeocomico.	96 00
		1	Boatman.....	300 00
63	Richmond, Va.....	1	Collector.....	1,671 52
		1	Deputy collector.....	1,800 00
		1	...do.....	1,460 00
		3	Inspectors.....	4,380 00
		1	Clerk.....	1,460 00
		1	Janitor.....	912 50
		1	Watchman.....	730 00
64	Yorktown, Va.....	1	Collector.....	429 83
		1	Deputy collector.....	1,772 00
65	Petersburg, Va.....	1	Collector.....	536 94
		1	Deputy collector and clerk.....	1,550 00
		1	Inspector.....	1,292 00
		1	...do.....	1,189 00
		1	...do.....	424 00
66	Norfolk and Ports-	1	Collector.....	3,000 00
	mouth, Va.	1	Deputy collector.....	1,800 00
		1	Marine clerk.....	1,500 00
		1	Warehouse clerk.....	1,500 00
		1	Temporary clerk.....	65 00
		3	Inspectors.....	4,380 00
		1	...do.....	1,348 00
		1	...do.....	1,348 00
		1	...do.....	828 00
		1	...do.....	108 00
		1	...do.....	912 50
		1	Inspector, temporary.....	36 00
		1	...do.....do.....	16 00
		1	Watchman.....	912 50
		1	...do.....	180 00
		1	Temporary watchman.....	30 00
		1	...do.....do.....	30 00
		1	...do.....do.....	20 00
		1	...do.....do.....	6 00
		1	Boatman.....	480 00
		1	...do.....	400 00
		1	...do.....	400 00
		1	...do.....	434 34
		1	...do.....	45 16
		1	Weigher and gauger.....	44 53
		1	Measurer.....	478 58
67	Cherrystone, Va.....	1	Collector.....	725 41
		1	Surveyor.....	380 00
		1	Inspector.....	1,610 50
		3	Revenue boatmen.....	1,080 00

*Statement of the number of persons employed, &c.—Continued.*

Number.	District.	No. of persons employed.	Occupation.	Compensation.
66	Wheeling, W. Va....	1	Surveyor .....	\$1,150 34
		1	Janitor .....	471 66
69	Parkersburg, W. Va. ....		No report.	
70	Albemarle, N. C. ....	1	Deputy collector and inspector .....	1,464 00
		1	Special deputy collector and inspector..	1,221 00
		1	Inspector .....	1,221 00
		1	....do.....	492 00
		1	....do.....	182 00
71	Pamlico, N. C. ....	1	Collector.....	2,167 17
		2	Deputy collectors and inspectors .....	2,928 00
		1	....do.....do.....do.....	1,392 00
		1	....do.....do.....do.....	928 00
		1	Inspector .....	1,448 00
		1	....do.....	360 00
		3	Revenue boatmen .....	900 00
		1	....do.....do.....	250 00
72	Beaufort, N. C. ....	1	Collector.....	1,494 93
		1	Inspector .....	747 08
		1	Boatman.....	300 00
73	Wilmington, N. C....	1	Collector.....	2,000 00
		1	Clerk.....	1,200 00
		1	Storekeeper, gauger, and weigher.....	1,460 00
		5	Inspectors .....	7,300 00
		2	Revenue boatmen .....	720 00
		1	Messenger .....	600 00
74	Georgetown, S. C....	1	Collector.....	805 83
		1	Special inspector .....	184 00
		1	Inspector .....	1,005 00
		2	Revenue boatmen .....	660 00
75	Charleston, S. C. ....	1	Collector.....	5,754 03
		1	Deputy collector and cashier.....	2,200 00
		1	Auditor .....	2,000 00
		2	Clerks.....	3,200 00
		2	....do.....	2,800 00
		1	....do.....	1,300 00
		2	Appraisers .....	3,000 00
		3	Porters .....	2,190 00
		12	Inspectors .....	17,520 00
		7	Night inspectors.....	6,327 50
		2	Night watchmen.....	1,460 00
		4	Boatmen.....	3,650 00
		1	Weigher and measurer .....	1,500 00
		1	Gauger .....	1,048 70
		1	Messenger .....	1,000 00
		1	Porter .....	600 00
		1	Naval officer .....	1,060 83
		1	Deputy naval officer.....	1,400 00
		1	Surveyor.....	1,903 81
		1	Deputy surveyor.....	1,460 00
76	Beaufort, S. C. ....	1	Collector.....	1,291 00
		1	Inspector .....	1,221 00
		2	Boatmen.....	600 00
77	Savannah, Ga. ....	1	Collector.....	4,000 00
		1	Deputy collector.....	2,000 00
		1	Bookkeeper and cashier .....	1,800 00
		1	Liquidating clerk .....	1,600 00
		2	Abstract clerks .....	3,000 00
		2	Appraisers .....	3,000 00
		1	Appraiser's clerk.....	1,500 00
		1	Entry clerk.....	1,200 00

*Statement of the number of persons employed, &c.—Continued.*

Number.	District.	No. of persons employed.	Occupation.	Compensation.
77	Savannah, Ga.— Continued.	8	Inspectors.....	\$11,890 00
		1	Storekeepers.....	900 00
		1	Assistant storekeeper.....	1,095 00
		3	Night watchmen.....	2,737 50
		1	Porter and night watch.....	840 00
		6	Boat hands.....	4,320 00
		1	Appraiser's porter.....	360 00
78	Brunswick, Ga.....	-----	No report.	
79	St. Mary's, Ga.....	-----	No report.	
80	Fernandina, Fla.....	1	Collector.....	1,126 67
		1	Deputy collector.....	1,200 00
		1	Inspector.....	630 00
		1	do.....	1,098 00
		1	do.....	732 00
		3	Boatmen.....	1,620 00
		1	do.....	366 00
81	St. John's, Fla.....	2	Inspectors.....	2,139 00
		1	Inspector and deputy.....	1,464 00
		4	Boatmen.....	1,440 00
82	St. Augustine, Fla.....	-----	No report.	
83	Key West, Fla.....	1	Collector.....	1,722 89
		1	Deputy collector and inspector.....	1,464 00
		1	Inspector.....	1,464 00
		1	Clerk.....	942 00
		1	Temporary inspector and night watch..	399 00
84	St. Mark's, Fla.....	1	Dep. collector and inspect'r, Cedar Keys.	1,460 00
		1	Deputy collector and inspector, Tampa.	1,460 00
		1	Acting inspector.....	294 00
85	Apalachicola, Fla...	1	Collector.....	1,424 00
		1	Inspector.....	1,220 00
		1	Temporary inspector.....	60 00
		1	Weigher and gauger.....	1,284 00
		4	Revenue boatmen.....	1,200 00
		1	Captain revenue cutter.....	2,500 00
		1	First lieutenant revenue cutter.....	1,800 00
		1	Second lieutenant revenue cutter.....	1,500 00
		1	Third lieutenant revenue cutter.....	1,200 00
		3	Seamen.....	1,620 00
		1	do.....	480 00
		6	do.....	2,520 00
		6	do.....	2,160 00
		1	do.....	240 00
		2	do.....	360 00
		3	do.....	432 00
86	Pensacola, Fla.....	1	Collector.....	2,916 38
		1	Inspector and deputy collector.....	1,098 00
		1	do.....do.....do.....	594 00
		1	do.....do.....do.....	66 00
		2	Revenue boatmen.....	720 00
87	Mobile, Ala.....	1	Collector.....	6,000 00
		1	Deputy collector.....	2,500 00
		1	Auditor and import clerk.....	1,800 00
		1	Cashier and bookkeeper.....	3,000 00
		1	Marine entry clerk.....	1,500 00
		11	Inspectors.....	16,000 00
		1	Weigher, measurer, and gauger.....	1,500 00
		1	Store-keeper.....	1,460 00
		1	Night inspector.....	900 00
		1	Night watchman.....	1,080 00
		1	Day watchman.....	1,460 00

*Statement of the number of persons employed, &c.—Continued.*

Number.	District.	No. of persons employed.	Occupation.	Compensation.
87	Mobile, Ala.—Cont.	1	Bargeman.....	\$600 00
88	Selma, Ala.....	1	Collector (salary not reported.)	
89	Pearl River, Miss.	1	Collector.....	62 50
90	Vicksburg, Miss.....	1	Collector (salary not reported.)	
91	Natches, Miss.....		No report.	
92	New Orleans, La.....		No report.	
93	Teché, La.....		No report.	
94	Galveston, Texas...	1	Collector.....	2,500 00
		1	Deputy collector and special deputy.....	2,000 00
		1	Deputy collector and chief clerk.....	1,800 00
		5	Clerks.....	8,000 00
		1	Deputy collector and boarding inspector.....	1,800 00
		1	Weigher, gauger, &c.....	1,800 00
		1	Deputy collector and inspector.....	1,500 00
		1	Surveyor.....	1,000 00
		2	Inspectors.....	2,920 00
		8	....do.....	11,680 00
		2	Night inspectors.....	2,920 00
		1	Messenger.....	730 00
		1	Porter.....	730 00
		1	Night watchman.....	1,095 00
		6	Revenue boatmen.....	4,800 00
		1	Storekeeper.....	1,600 00
		1	Laborer.....	1,952 00
		3	....do.....	2,700 00
		1	....do.....	626 00
95	Saluria, Texas.....	1	Collector.....	2,500 00
		1	Surveyor.....	600 00
		1	Deputy collector and clerk.....	1,500 00
		1	Deputy collector.....	1,000 00
		1	Deputy collector and storekeeper.....	1,168 48
		1	Mounted inspector.....	1,095 00
		1	Inspector.....	437 00
		1	Inspector and clerk.....	1,168 00
		1	Inspector.....	436 00
		1	Special inspector.....	1,460 00
		1	Inspector.....	360 00
		1	Boatman.....	600 00
96	Corpus Christi, Tex.		No report.	
97	Brazos Santiago, Texas.		No report.	
98	Passo del Norte, Tex.		No report.	
99	Memphis, Tenn.....	1	Surveyor.....	1,678 59
		2	Inspectors.....	1,800 00
		1	Messenger.....	600 00
		1	Clerk.....	550 00
100	Nashville, Tenn....	1	No report.	
101	Paducah, Ky.....		No report.	
102	Louisville, Ky.....	1	Clerk.....	1,300 00
		1	Measurer.....	1,300 00
		1	Temporary inspector.....	1,095 00
		1	Porter and rewarehouseman.....	720 00
103	Cincinnati, Ohio....		No report.	
104	Cuyahoga, Ohio.....	1	Collector.....	2,891 46
		1	Deputy collector and inspector.....	1,383 33
		1	....do.....do.....	1,464 00
		1	....do.....do.....	1,082 50
		1	....do.....do.....	915 00
		1	Deputy collector and clerk.....	1,200 00
		1	....do.....do.....	915 00

*Statement of the number of persons employed, &c.—Continued.*

Number.	District.	No. of persons employed.	Occupation.	Compensation.
104	Cuyahoga, Ohio.— Continued.	1	Special night deputy collector.....	\$205 00
		1	Weigher, gauger, and measurer.....	915 00
		1	Temporary inspector.....	912 00
		1	Measurer and inspector.....	1,098 00
		1	Inspector.....	760 00
		1	Deputy collector.....	480 00
		3	.....do.....do.....	900 00
		1	Janitor.....	732 00
		1	Collector.....	2,600 00
		1	Deputy collector.....	1,000 00
105	Sandusky, Ohio.....	1	.....do.....do.....	925 00
		1	.....do.....do.....	600 00
		1	.....do.....do.....	300 00
		3	.....do.....do.....	600 00
		1	Clerk.....	600 00
		1	Collector.....	1,000 00
		1	Deputy collector.....	1,285 00
		1	Deputy collector and inspector.....	1,266 94
		1	Night deputy.....	694 35
		4	Inspectors.....	3,862 00
106	Miami, Ohio.....	1	Messenger.....	300 00
		1	Temporary inspector.....	90 00
		1	Collector.....	2,900 00
		1	Chief deputy collector.....	2,083 33
		1	Clerk.....	1,500 00
		1	Deputy collector and cashier.....	1,500 00
		1	Deputy collector and clerk.....	1,400 00
		1	Deputy collector and inspector.....	1,300 00
		1	.....do.....do.....	1,200 00
		1	.....do.....do.....	1,095 00
107	Detroit, Mich.....	4	.....do.....do.....	4,015 00
		1	.....do.....do.....	1,000 00
		1	.....do.....do.....	950 00
		2	.....do.....do.....	1,825 00
		1	.....do.....do.....	300 00
		3	.....do.....do.....	600 00
		1	.....do.....do.....	120 00
		1	.....do.....do.....	90 00
		1	Deputy collector.....	176 00
		1	.....do.....	55 00
		1	.....do.....	200 00
		1	Inspector.....	1,460 00
		1	.....do.....	1,095 00
		4	.....do.....	4,000 00
		2	.....do.....	1,898 00
		3	.....do.....	2,737 50
		1	.....do.....	895 00
		1	.....do.....	772 00
		2	.....do.....	1,606 00
		2	.....do.....	1,400 00
		1	.....do.....	500 05
		1	.....do.....	250 00
		1	.....do.....	240 00
		2	Inspectors.....	240 00
		1	Female inspector.....	240 00
		1	Porter, messenger, and watchman.....	900 00
		7	Insp'rs (pd. by R. R. co.'s thro' cust. ho.).....	7,000 00
108	Port Huron, Mich....	1	Special deputy.....	1,779 13
		1	Cashier and bookkeeper.....	1,500 00

*Statement of the number of persons employed, &c.—Continued.*

Number.	District.	No. of persons employed.	Occupation.	Compensation.
108	Port Huron, Mich.— Continued.	1	Bond and entry clerk .....	\$1,200 00
		1	Vessel papers clerk .....	1,096 00
		1	General clerk .....	1,015 50
		1	Secret detective .....	1,132 00
		1	Deputy at Grand Trunk crossing .....	1,299 00
		3	do do .....	3,285 00
		1	do do .....	453 00
		2	do do .....	1,642 50
		1	Night deputy, &c. ....	774 00
		1	Deputy at Great Western crossing .....	772 50
		3	Secret detectives .....	3,285 00
		1	do do .....	453 00
		5	do do .....	4,562 50
		1	do do .....	537 50
		1	Watchman .....	730 00
		1	Female inspector .....	386 00
		1	Deputy at Bay City .....	686 00
		1	do at Algona .....	450 00
		1	do at St. Clair .....	552 66
		1	do at East Saginaw .....	550 00
		1	do at Marine City .....	535 00
		1	do at Alpena .....	530 00
		1	do at Lexington .....	190 00
		1	do at Sand Beach .....	173 33
109	Michilimackinac, Mich.	1	Deputy collector and inspector .....	1,200 00
		4	do do at \$2 50 per day .....	2,252 50
		1	do do .....	732 00
		3	do do at \$2 per day .....	1,422 00
		1	do do at \$100 per ann. ....	100 00
		2	do do at \$400 per ann. ....	800 00
		2	do do at \$300 per ann. ....	300 00
		1	Female inspector .....	100 00
		3	Aids to the revenue at \$2 50 per day .....	2,745 00
		1	do do .....	395 00
		1	do do .....	915 00
		1	Deputy collector and inspector .....	300 00
110	Michigan, Mich. ....		No report.	
111	Madison, Ind. ....		No report.	
112	New Albany, Ind. ....		No report.	
113	Evansville, Ind. ....	1	Surveyor .....	350 00
		1	Deputy surveyor .....	
114	Chicago, Ill. ....		No report.	1,185 64
115	Galena, Ill. ....	1	Surveyor .....	
116	Quincy, Ill. ....	1	do .....	350 00
117	Alton, Ill. ....		No report.	
118	Cairo, Ill. ....	1	Surveyor .....	1,132 94
		1	Inspector .....	939 00
119	Milwaukee, Wis. ....	1	Collector .....	2,900 00
		2	Deputy collectors .....	3,000 00
		1	do do .....	600 00
		3	do do .....	1,200 00
		1	do do .....	300 00
		1	do do .....	200 00
		3	Inspectors .....	3,285 00
		1	Watchman and janitor .....	730 00
120	Minnesota, Minn. ....		No report.	
121	Dubuque, Iowa. ....	1	Surveyor .....	1,007 56
		1	Janitor .....	600 00
122	Burlington, Iowa. ....		No report.	

*Statement of the number of persons employed, &c.—Continued.*

Number.	District.	No. of persons employed.	Occupation.	Compensation.
123	Keokuk, Iowa.....	1	Surveyor .....	\$350 00
		1	Inspector .....	110 00
		1	Deputy surveyor .....	.....
124	St Louis, Mo .....	1	Surveyor .....	6,348 48
		1	Clerk and deputy .....	2,083 33
		1	Clerk and cashier .....	2,000 00
		1	Clerk .....	1,333 33
		2	do .....	2,533 32
		1	do .....	1,021 90
		1	Porter .....	850 00
		1	Warehouseman .....	850 00
		1	Inspector .....	1,460 00
		1	Janitor, (appointed by Secretary) .....	912 50
125	Montana and Idaho .....		No report.	
126	Puget Sound, W. T. .....	1	Collector .....	3,000 00
		1	Deputy collector .....	2,000 00
		1	do .....	1,800 00
		1	Record clerk .....	1,600 00
		3	Inspectors, \$3 75 per day .....	3,376 25
		6	do .....	9,760 00
		1	Waterman .....	900 00
		4	Revenue boatmen .....	3,600 00
127	Oregon, Or. ....	1	Collector .....	3,765 02
		1	Deputy collector and clerk .....	1,800 00
		1	Deputy collector and inspector .....	1,394 02
		1	do .....	263 73
		1	Permanent inspector .....	1,200 00
		1	Secret special inspector .....	808 00
		1	do .....	1,440 00
		1	do .....	352 00
			Several sp'l insp's, a few days at a time .....	848 00
		5	Temporary inspectors .....	5,000 00
		1	do .....	1 54
			Travelling and incidental exp. of insp's .....	1,124 37
128	San Francisco, Cal. ..	1	Collector .....	6,400 00
		1	Auditor and deputy collector .....	4,000 00
		2	Deputy collectors .....	7,158 30
		1	Cashier .....	3,000 00
		1	Adjuster of duties .....	3,000 00
		6	Clerks .....	13,200 00
		1	do .....	2,100 00
		5	do .....	10,000 00
		6	do .....	11,280 00
		13	do .....	23,400 00
		1	do .....	1,750 00
		1	do .....	1,700 00
		7	do .....	11,200 00
		1	Cashier and assistant treasurer .....	3,000 00
		1	Bookkeeper and assistant treasurer .....	2,500 00
		8	Messengers .....	8,640 00
		5	Watchmen .....	5,400 00
		1	Porter .....	1,080 00
		1	Deputy collector and storekeeper .....	3,579 15
		9	Ass't storekeepers (pd. by bonded stores) .....	.....
		2	Superintendents of laborers .....	2,400 00
		18	Laborers .....	14,440 00
		2	Appraisers .....	6,000 00
		2	Assistant appraisers .....	2,500 00
		1	Examiner of merchandise .....	2,250 00



*Statement of the number of persons employed, &c.—Continued.*

Number.	District.	No. of persons employed.	Occupation.	Compensation.
128	San Francisco, Cal.— Continued.	1	Examiner of drugs.....	\$2,000 00
		2	Laborers, at \$3 50 per day.....	2,191 00
		1	Surveyor.....	4,000 00
		2	Deputy surveyors.....	7,158 30
		4	District officers.....	7,200 00
		21	Inspectors.....	32,760 00
		13	do.....	13,000 00
		1	Captain night watch.....	1,560 00
		1	Lieutenant night watch.....	1,400 00
		17	Night inspectors.....	20,400 00
		4	Weighers and measurers.....	8,000 00
		1	Gauger.....	2,000 00
		2	Boarding officers.....	3,200 00
		6	Bargemen.....	6,480 00
		1	Special agt. Treas. Dept., \$9 per day ..	3,225 00
		1	Ass't spec. agt. do..... \$6 per day ..	2,190 00
		5	Inspectors, special service.....	7,300 00
		1	Special agent, Arizona.....	1,460 00
		1	Naval officer.....	4,500 00
		1	Deputy naval officer.....	3,125 00

N. L. JEFFRIES, *Register.*TREASURY DEPARTMENT, *Register's Office, November 13, 1868.**Statement showing the amount of moneys expended at each custom-house in the United States previous to June 30, 1868, not heretofore reported, per act of March 3, 1849.*

District or port.	Period reported.	Amount.
Passamaquoddy, Maine.....	From December 31, 1866, to June 30, 1868.	\$96,358 78
Machias, Maine.....	From June 30, 1867, to June 30, 1868 .....	5,646 01
Frenchman's Bay, Maine .....	do..... do.....	7,218 35
Bangor, Maine.....	From November 4, 1866, to June 30, 1868.	22,704 48
Castine, Maine.....	From June 30, 1867, to June 30, 1868.....	58,497 99
Belfast, Maine.....	do..... do.....	8,161 07
Waldoboro', Maine.....	do..... do.....	16,299 23
Wiscasset, Maine.....	do..... do.....	6,389 91
Bath, Maine.....	do..... do.....	11,899 79
Portland and Falmouth, Maine.....	do..... do.....	284,748 56
Saco, Maine.....	From September 30, 1865, to June 30, 1868..	4,541 92
Kennebunk, Maine.....	From June 30, 1867, to June 30, 1868 .....	1,127 79
York, Maine.....	do..... do.....	504 62
Portsmouth, New Hampshire..	From March 31, 1867, to June 30, 1868.....	15,712 49
Vermont, Vermont.....	do..... do.....	112,118 85
Newburyport, Mass.....	From June 30, 1867, to June 30, 1868 .....	5,361 23
Gloucester, Mass.....	do..... do.....	10,835 94
Salem and Beverly, Mass.....	From March 31, 1867, to June 30, 1868 .....	24,311 91
Marblehead, Mass.....	From June 30, 1867, to June 30, 1868 .....	2,483 60
Boston and Charlestown, Mass.	From October 8, 1866, to August 31, 1867 ..	376,594 55
Plymouth, Mass.....	From June 30, 1867, to June 30, 1868 .....	3,940 23

*Statement showing the amount of moneys expended, &c.—Continued.*

District or port.	Period reported.	Amount.
Barnstable, Mass.....	From June 30, 1867, to June 30, 1868....	\$8,019 92
New Bedford, Mass.....	do do.....	31,433 16
Fall River, Mass.....	do do.....	4,045 61
Edgartown, Mass.....	do do.....	9,870 99
Nantucket, Mass.....	do do.....	2,005 81
Providence, R. I.....	do do.....	21,566 62
Bristol and Warren, R. I.....	do do.....	2,466 60
Newport, R. I.....	do do.....	33,644 80
Stonington, Conn.....	do do.....	1,616 38
New London, Conn.....	do do.....	32,146 06
Middletown, Conn.....	do do.....	3,237 95
New Haven, Conn.....	do do.....	43,518 49
Fairfield, Conn.....	do do.....	4,189 31
Sag Harbor, N. Y.....	do do.....	1,213 89
New York, N. Y.....	From Dec. 31, 1866, to Sept. 30, 1867....	1,923,950 15
Albany, N. Y.....	From June 30, 1867, to June 30, 1868....	6,236 56
Champlain, N. Y.....	From March 31, 1867, to June 30, 1868....	45,276 18
Oswegatchie, N. Y.....	do do.....	84,400 32
Cape Vincent, N. Y.....	From March 4, 1867, to June 30, 1868....	34,688 82
Oswego, N. Y.....	From June 30, 1867, to June 30, 1868....	52,796 07
Genesee, N. Y.....	From March 7, 1867, to June 30, 1868....	38,409 89
Niagara, N. Y.....	From June 30, 1867, to June 30, 1868....	33,775 44
Buffalo creek, N. Y.....	do do.....	65,383 67
Dunkirk, N. Y.....	do do.....	5,843 91
Newark, N. J.....	From March 31, 1867, to June 30, 1868....	4,971 03
Perth Amboy, N. J.....	From June 30, 1867, to June 30, 1868....	4,376 69
Little Egg Harbor, N. J.....	do do.....	2,147 58
Great Egg Harbor, N. J.....	do do.....	1,268 34
Burlington, N. J.....	do do.....	295 77
Bridgeton, N. J.....	do do.....	513 32
Philadelphia, Pa.....	From August 31, 1866, to June 30, 1867....	324,276 90
Erie, Pa.....	From June 30, 1867, to June 30, 1868....	22,317 61
Pittsburgh, Pa.....	do do.....	9,280 18
Delaware, Del.....	do do.....	20,464 94
Baltimore, Md.....	From March 31, 1867, to December 31, 1867....	252,162 31
Annapolis, Md.....	From June 30, 1867, to June 30, 1868....	1,075 26
*Vienna, Md.....	From March 31, 1867, to final account....	127 25
Town Creek, Md.....	From December 31, 1866, to June 30, 1868....	231 80
*Oxford, Md.....	From March 31, 1867, to final account....	53 33
Eastern, Md.....	From June 30, 1867, to June 30, 1868....	1,647 60
*Havre de Grace, Md.....	From January 1, 1866, to March 31, 1866....	42 56
Georgetown, D. C.....	From June 30, 1867, to June 30, 1868....	5,603 18
Alexandria, Va.....	do do.....	4,866 83
Tappahannock, Va.....	do do.....	1,116 00
Richmond, Va.....	From December 31, 1866, to June 30, 1868....	18,574 48
Yorktown, Va.....	From June 30, 1867, to June 30, 1868....	2,944 08
Petersburg, Va.....	From March 31, 1867, to December 31, 1867....	1,957 00
Norfolk and Portsmouth, Va.....	From Dec. 31, 1866, to Dec. 31, 1867....	55,222 52
Cherrystone, Va.....	From June 30, 1867, to June 30, 1868....	3,731 20
Wheeling, West Va.....	do do.....	1,089 61
Parkersburg, West Va.....	From Jan. 20, 1866, to Dec. 31, 1867....	666 31
Albemarle, N. C.....	From May 14, 1867, to December 31, 1867....	4,363 67
*Camden, N. C.....	From Sept. 19, 1865, to March 31, 1867....	388 89
Pamlico, N. C.....	From April 5, 1867, to December 31, 1867....	27,459 29
Washington, N. C.....	From December 1, 1866, to March 31, 1867....	361 44
Beaufort, N. C.....	From June 30, 1867, to June 30, 1868....	13,769 13
*Newbern, N. C.....	From September 7, 1866, to April 4, 1867....	8,577 81
Wilmington, N. C.....	From Dec. 31, 1866, to Dec. 31, 1867....	42,261 10
*Ocracoke, N. C.....	From March 31, 1867, to final account....	3 81
*Plymouth, N. C.....	From May 13, 1867, to final account....	605 97
Georgetown, S. C.....	From December 31, 1866, to June 30, 1868....	3,247 74
Charleston, S. C.....	do do.....	150,326 66

\* Abolished.

*Statement showing the amount of moneys expended, &c.—Continued.*

District or port.	Period reported.	Amount.
Beaufort, S. C.....	From June 30, 1867, to June 30, 1868.....	\$3,982 10
Savannah, Ga.....	From January 31, 1867, to June 30, 1867..	49,574 22
Brunswick, Ga.....	No reports.	
St. Mary's, Ga.....	From September 1, 1866, to June 30, 1868.	631 79
Fernandina, Fla.....	From June 30, 1867, to March 31, 1868.....	18,304 16
St. John's, Fla.....	From June 30, 1867, to June 30, 1868.	6,979 35
St. Augustine, Fla.....	From April 27, 1867, to June 30, 1867.....	87 89
Key West, Fla.....	From June 30, 1866, to December 31, 1867.	47,609 57
St. Mark's, Fla.....	From June 30, 1867, to June 30, 1868.....	9,423 87
Appalachicola, Fla.....	From February 28, 1867, to March 31, 1868.	21,021 89
Pensacola, Fla.....	From March 31, 1867, to June 30, 1868....	7,108 43
Mobile, Ala.....	From June 30, 1867, to June 30, 1868.....	60,286 66
Selma, Ala.....	No reports.	
Pearl River, Miss.....	From July 11, 1866, to June 30, 1868.....	527 91
Vicksburg, Miss.....	From June 30, 1867, to June 30, 1868.....	1,184 40
Natchez, Miss.....	From June 30, 1867, to March 31, 1868.....	403 05
New Orleans, La.....	From February 28, 1867, to March 31, 1868.	876,653 31
Teche, La.....	No reports.	
Texas, Texas.....	From September 30, 1866, to June 30, 1868.	143,211 35
Saluria, Texas.....	From June 30, 1867, to June 30, 1868.....	12,271 38
Corpus Christi, Texas.....	From January 19, 1867, to March 4, 1867..	426 96
Brazos de Santiago, Texas.....	From Dec. 31, 1866, to Sept. 30, 1867.....	8,157 16
Paso del Norte, Texas.....	From December 31, 1866, to June 30, 1868.	26,069 30
Memphis, Tenn.....	From December 31, 1860, to March 3, 1866.	11,982 25
Nashville, Tenn.....	From November 30, 1866, to June 30, 1868.	3,759 97
Paducah, Ky.....	From June 30, 1864, to November 15, 1866.	728 99
Louisville, Ky.....	From Sept. 17, 1866, to Dec. 31, 1867....	16,545 55
Cincinnati, Ohio.....	From March 3, 1867, to June 30, 1867.....	14,978 81
Cuyahoga, Ohio.....	From December 31, 1866, to June 30, 1868.	60,092 04
Sandusky, Ohio.....	From June 30, 1867, to June 30, 1868....	4,206 63
Miami, Ohio.....	do.....do.....	5,712 33
Detroit, Mich.....	From March 31, 1867, to June 30, 1868....	100,196 74
Port Huron, Mich.....	From June 30, 1867, to June 30, 1868.....	34,680 52
Michilimackinack, Mich.....	do.....do.....	23,913 75
Michigan, Mich.....	do.....do.....	5,273 03
*Madison, Ind.....	From June 30, 1867, to October 31, 1867..	127 01
New Albany, Ind.....	From March 14, 1866, to March 31, 1868..	796 56
Evansville, Ind.....	From September 30, 1866, to June 30, 1868.	1,007 31
Chicago, Ill.....	From June 30, 1866, to June 30, 1868.....	113,200 12
Galena, Ill.....	From June 30, 1867, to June 30, 1868.....	558 71
Quincy, Ill.....	From September 30, 1866, to June 30, 1868.	290 12
Alton, Ill.....	From June 30, 1867, to June 30, 1868.....	592 30
Cairo, Ill.....	do.....do.....	2,168 09
Milwaukee, Wis.....	From March 31, 1867, to June 30, 1868....	45,321 73
Minnesota, Minn.....	From March 31, 1867, to December 31, 1867.	9,325 95
Dubuque, Iowa.....	From June 30, 1867, to December 31, 1867.	247 93
Burlington, Iowa.....	From April 1, 1867, to March 31, 1868....	521 32
Keokuk, Iowa.....	From June 30, 1867, to June 30, 1868.....	2,120 56
St. Louis, Mo.....	From June 30, 1866, to June 30, 1868.....	77,635 36
Montana and Idaho.....	No reports.	
Puget Sound, W. T.....	From June 30, 1867, to September 30, 1867.	10,159 41
Oregon, Oregon.....	From May 24, 1867, to December 31, 1867.	28,323 90
Sau Francisco, Cal.....	From June 30, 1867, to December 31, 1867.	289,046 12
Total.....	.....	6,715,071 67

\* Abolished.

(N. L. JEFFRIES, *Register*.)TREASURY DEPARTMENT,  
*Register's Office, November 16, 1868.*

*Statement of the public debt on the 1st day of January in each of the years from 1791 to 1842, inclusive, and at various dates in subsequent years to July 1, 1867.*

January 1 .. 1791.....	\$75,463,476 52	January 1... 1830.....	\$48,565,406 50
1793.....	77,227,924 66	1831.....	39,123,191 68
1793.....	80,352,634 04	1832.....	24,322,235 18
1794.....	78,427,404 77	1833.....	7,001,032 88
1795.....	80,747,587 38	1834.....	4,760,081 08
1796.....	83,762,172 07	1835.....	351,289 05
1797.....	82,064,479 33	1836.....	291,089 05
1798.....	79,228,529 12	1837.....	1,878,223 55
1799.....	78,408,669 77	1838.....	4,857,660 46
1800.....	82,976,294 35	1839.....	11,963,737 53
1801.....	83,038,059 80	1840.....	5,125,077 63
1802.....	80,712,632 25	1841.....	6,737,398 00
1803.....	77,054,686 30	1842.....	15,028,486 37
1804.....	86,427,120 88	July 1 ..... 1843.....	27,203,450 69
1805.....	82,312,150 50	1844.....	24,748,188 23
1806.....	75,723,270 66	1845.....	17,093,794 80
1807.....	69,218,398 64	1846.....	16,750,926 33
1808.....	66,196,317 97	1847.....	38,956,623 38
1809.....	57,023,192 09	1848.....	48,526,379 37
1810.....	53,173,217 52	December 1. 1849.....	64,704,693 71
1811.....	48,005,587 76	1850.....	64,228,238, 37
1812.....	45,209,737 90	November 20. 1851.....	62,560,395 26
1813.....	55,962,827 57	December 30. 1852.....	65,131,692 13
1814.....	81,487,846 24	July 1..... 1853.....	67,340,628 78
1815.....	99,833,660 15	1854.....	47,242,206 05
1816.....	127,334,933 74	November 17. 1855.....	39,969,731 05
1817.....	123,491,965 16	November 15. 1856.....	30,963,909 64
1818.....	103,466,633 83	July 1..... 1857.....	29,060,396 90
1819.....	95,529,648 28	1858.....	44,910,777 66
1820.....	91,015,566 15	1859.....	58,754,699 33
1821.....	89,937,427 66	1860.....	64,769,703 08
1822.....	93,546,676 98	1861.....	90,867,828 68
1823.....	90,875,877 28	1862.....	514,211,371 92
1824.....	90,269,777 77	1863.....	1,098,793,181 37
1825.....	83,788,432 71	1864.....	1,740,690,489 49
1826.....	81,054,059 99	1865.....	2,682,593,026 53
1827.....	73,987,357 20	1866.....	2,783,425,879 21
1828.....	67,475,043 87	1867.....	2,692,199,215 12
1829.....	58,421,413 67	1868.....	2,636,320,964 67

TREASURY DEPARTMENT,  
Register's Office, November 16, 1868.

N. L. JEFFRIES, *Register.*

*Statement of the revenue collected from the beginning of the government to the 30th of June, Lands, and Miscellaneous sources, with the receipts*

	From customs : Duties, imposts, and tonnage.	From internal revenue.	From direct tax.	From postage.
From March 4, 1789, to Dec. 31, 1791	\$4,399,473 09			
1792 (for the year)	3,443,070 85	\$202,924 81		
1793	4,255,306 56	337,705 70		\$11,020 51
1794	4,801,065 28	274,089 62		29,478 49
1795	5,588,461 26	337,735 36		22,400 00
1796	6,567,987 94	475,989 60		72,909 84
1797	7,549,649 65	575,491 45		64,500 00
1798	7,106,061 93	644,357 95		39,500 00
1799	6,610,449 31	779,136 44		41,000 00
1800	9,080,939 73	808,396 55	\$734,223 97	78,000 00
1801	10,750,778 93	1,048,033 43	534,343 38	79,500 00
1802	12,438,235 74	621,898 89	206,565 44	35,000 00
1803	10,479,417 61	215,177 69	71,879 20	16,427 26
1804	11,098,565 33	50,941 29	50,198 44	26,500 00
1805	12,936,487 04	21,747 15	21,883 91	21,342 50
1806	14,667,698 17	20,101 45	55,763 96	41,117 67
1807	15,845,521 61	13,051 40	34,732 56	3,614 73
1808	16,363,550 58	8,210 73	19,159 21	
1809	7,296,020 58	4,044 39	7,517 31	
1810	8,583,309 31	7,430 63	12,448 68	
1811	13,313,222 73	2,285 95	7,666 66	37 70
1812	8,958,777 53	4,903 06	859 22	83,039 70
1813	13,224,623 25	4,755 04	3,865 52	35,000 00
1814	5,998,779 08	1,662,984 22	2,219,497 36	45,000 00
1815	7,282,942 22	4,678,659 07	2,162,673 41	135,000 00
1816	36,306,874 88	5,124,708 31	4,253,635 09	149,787 74
1817	26,283,348 49	2,678,100 77	1,834,187 04	29,371 91
1818	17,176,385 00	955,279 20	284,333 36	20,070 00
1819	20,203,608 76	229,593 63	83,650 78	71 32
1820	15,005,612 15	106,260 53	31,586 82	6,465 95
1821	13,004,447 15	69,027 63	29,349 05	516 91
1822	17,589,761 94	67,665 71	20,961 56	602 04
1823	19,068,433 44	34,242 17	10,337 71	110 69
1824	17,878,325 71	34,663 37	6,201 96	
1825	20,098,713 45	23,771 35	2,330 85	469 56
1826	23,341,331 77	21,589 93	6,638 76	300 14
1827	19,712,283 29	19,885 68	2,696 90	101 00
1828	23,205,523 64	17,451 54	2,218 61	20 15
1829	22,681,965 91	14,502 74	11,335 05	86 60
1830	21,922,391 39	12,180 62	16,980 59	53 13
1831	24,224,441 77	6,933 51	10,506 01	561 02
1832	28,465,237 24	11,630 65	6,791 13	244 95
1833	29,032,508 91	2,759 00	394 12	
1834	16,214,957 15	4,196 09	19 80	100 00
1835	19,391,310 59	10,459 48	4,263 33	893 00
1836	23,409,940 53	370 00	728 79	19 91
1837	11,169,290 39	5,493 84	1,687 70	
1838	16,152,800 36	4,467 27		
1839	23,137,924 81	2,553 32	755 22	
1840	13,489,502 17	1,682 25		
1841	14,487,216 74	3,261 36		
1842	18,187,908 76	495 00		
1843 (half year to June 30)	7,046,843 91	103 25		
1844 (fiscal year ending June 30)	26,183,570 94	1,777 34		
1844-45	27,528,112 70	3,517 12		
1845-46	26,712,667 87	2,897 26		
1846-47	23,747,864 66	375 00		
1847-48	31,757,070 66	375 00		
1848-49	28,346,738 82	375 00		
1849-50	39,608,686 42			
1850-51	49,017,567 92			
1851-52	47,339,386 62			
1852-53	58,931,865 52			
1853-54	64,224,190 27			
1854-55	53,025,794 21			
1855-56	64,022,863 50			
1856-57	63,875,905 05			
1857-58	41,789,620 96			
1858-59	49,565,824 38			
1859-60	53,187,511 87			
1860-61	30,582,125 64			
1861-62	49,056,397 62		1,795,331 73	
1862-63	69,059,642 40	37,640,787 95	1,485,103 61	
1863-64	102,316,152 99	109,741,134 10	475,648 96	
1864-65	84,928,260 60	209,464,215 25	1,200,573 03	
1865-66	179,046,651 58	309,226,813 42	1,974,754 12	
1866-67	176,417,810 88	266,027,537 43	4,200,233 70	
1867-68	164,464,599 56	191,067,569 41	1,788,145 85	

1867, under the several heads of Customs, Internal Revenue, Direct Tax, Postage, Public from loans and treasury notes, and the total receipts.

From public lands.	From bank stocks, dividends, and bonds.	From miscellaneous sources.	Total, exclusive of loans and treasury notes.	From loans and treasury notes.	Total receipts.
		\$19,440 10	\$4,418,913 19	\$5,791,112 56	\$10,210,025 75
	\$8,028 00	9,936 65	3,669,960 31	5,070,606 46	8,740,766 77
	38,500 00	10,390 37	4,652,923 14	1,067,701 14	5,720,624 28
	303,472 00	23,799 48	5,431,904 87	4,609,198 78	10,041,101 65
	162,000 00	5,917 97	6,114,534 59	3,305,268 20	9,419,802 79
\$4,936 13	1,940,000 00	16,506 14	8,377,529 65	362,800 00	8,740,329 65
51,540 60	365,220 00	30,379 29	8,686,780 99	70,135 41	8,756,916 40
11,963 11	79,920 00	18,692 81	7,900,495 80	308,574 27	8,209,070 07
	71,040 00	45,187 56	7,546,813 31	5,074,646 53	12,621,459 84
443 75	71,040 00	74,712 10	10,848,749 10	1,608,435 04	12,451,184 14
167,726 06	88,800 00	266,149 15	12,935,330 95	10,125 00	12,945,455 95
186,628 02	1,327,560 00	177,905 86	14,995,793 95	5,597 36	15,001,391 31
165,675 69		115,518 18	11,064,097 63		11,064,097 63
487,526 79		112,575 53	11,826,307 38	9,532 64	11,835,840 02
540,193 80		19,039 80	13,560,694 20	128,814 94	13,689,509 14
763,845 73		10,004 19	15,559,931 07	48,897 71	15,608,828 78
466,163 27		34,935 69	16,398,019 26		16,398,019 26
677,539 06		21,802 35	17,060,661 93	1,622 16	17,062,284 09
442,232 33		23,638 51	7,773,473 12		7,773,473 12
696,548 82		84,476 84	9,384,214 28	2,759,992 25	12,144,206 53
1,040,237 53		60,068 52	14,423,529 09	8,309 05	14,431,838 14
710,427 78		41,125 47	9,801,132 76	12,837,900 00	22,639,032 76
835,655 14		236,571 00	14,340,409 95	26,184,435 00	40,524,844 95
1,135,971 09		119,399 81	11,181,625 16	23,377,911 79	34,559,536 95
1,987,959 28		150,262 74	15,696,916 82	35,264,390 78	50,961,307 60
1,717,965 03		123,994 61	47,676,985 66	9,494,436 16	57,171,421 82
1,991,226 06	202,426 00	80,389 17	33,099,049 74	734,542 59	33,833,592 03
2,606,564 77	525,000 00	37,547 71	21,585,180 04	8,765 62	21,593,945 66
3,274,428 78	675,000 00	57,027 10	24,603,374 37	2,291 00	24,605,665 37
1,635,671 61	1,000,000 00	54,872 49	17,840,669 55	3,040,824 13	20,881,493 68
1,212,966 46	105,000 00	152,072 52	14,573,379 72	5,000,324 00	19,573,703 72
1,803,581 54	297,500 00	452,355 15	20,232,427 94		20,232,427 94
916,523 10	350,000 00	141,019 15	20,540,666 26		20,540,666 26
984,418 15	350,000 00	127,603 80	19,381,212 79	5,000,000 00	24,381,212 79
1,216,090 56	367,500 00	129,962 25	21,840,858 02	5,000,000 00	26,840,858 02
1,393,785 09	402,500 00	94,288 52	25,260,434 21		25,260,434 21
1,495,645 26	420,000 00	1,315,651 83	22,966,363 96		22,966,363 96
1,018,308 75	455,000 00	65,106 34	24,763,629 23		24,763,629 23
1,517,175 13	490,000 00	112,561 95	24,827,627 38		24,827,627 38
2,329,356 14	490,000 00	73,172 64	24,844,116 51		24,844,116 51
3,210,815 48	490,000 00	583,563 03	28,526,820 82		28,526,820 82
2,623,281 03	659,000 00	101,165 66	31,867,450 66		31,867,450 66
3,967,082 55	610,285 00	334,796 67	33,948,426 25		33,948,426 25
4,257,600 69	566,649 50	198,412 32	21,791,935 55		21,791,935 55
14,757,800 75	568,280 69	696,979 13	35,430,067 10		35,430,067 10
24,877,179 66	328,674 67	2,209,691 32	50,826,796 08		50,826,796 08
6,776,236 52	1,375,965 44	5,625,479 15	24,954,153 04	2,992,989 15	27,947,142 19
3,081,939 47	4,542,102 22	2,517,250 49	26,302,561 74	19,716,820 86	36,019,382 60
7,076,447 35		1,265,089 91	31,482,749 61	3,857,278 91	35,340,028 52
3,292,683 29		911,733 82	19,480,115 33	5,589,547 51	25,069,662 84
1,365,627 42		371,285 57	16,860,160 27	13,650,317 38	30,510,477 65
1,335,797 52		440,807 97	19,965,009 25	14,808,735 64	34,773,744 89
497,818 11		296,235 99	8,241,001 26	12,541,409 19	20,782,410 45
2,050,939 80		1,075,419 70	29,320,707 78	1,877,847 95	31,198,555 73
2,077,022 30		333,201 78	29,941,853 90		29,941,853 90
2,694,432 48		274,139 44	29,684,157 05		29,684,157 05
2,498,355 20		284,444 36	26,531,039 22	28,870,765 36	55,401,804 58
3,328,642 56		627,021 13	35,713,169 65	21,293,780 00	57,006,949 65
1,686,959 55		336,233 70	30,374,307 07	29,422,585 91	59,796,892 98
1,859,694 25		706,059 12	42,234,639 79	5,435,126 96	47,669,766 75
2,352,306 30	266,072 69	921,933 24	52,557,878 55	203,400 00	52,761,278 55
2,043,239 58	1,021 34	438,580 76	49,822,168 30	46,300 00	49,868,468 30
1,667,064 99		1,188,104 07	61,787,054 58	16,350 00	61,803,404 58
4,470,798 39		1,105,352 74	73,800,341 40	1,950 00	73,802,291 40
11,497,049 07		827,731 40	65,350,574 68	800 00	65,351,374 68
8,917,644 93		1,116,190 81	74,056,699 24	200 00	74,056,899 24
3,829,486 64		1,259,920 88	68,965,312 57	3,900 00	68,969,212 57
3,513,715 87		1,352,029 13	46,655,365 96	23,717,300 00	70,372,665 96
1,756,687 30		2,163,953 96	53,486,465 64	28,287,500 00	81,773,965 64
1,779,557 71		1,086,530 25	56,054,599 83	20,786,808 00	76,841,407 83
670,656 54		1,023,515 31	41,476,299 49	41,895,340 65	83,371,640 13
132,903 77		931,787 64	51,935,720 76	529,692,460 50	581,628,181 96
167,617 17		4,344,139 82	112,687,290 95	776,682,361 57	889,379,652 52
583,333 29		51,505,502 26	964,626,771 60	1,121,131,842 98	1,385,758,614 58
996,553 31		37,125,002 89	333,714,605 08	1,472,224,740 85	1,805,939,345 93
665,031 03		67,119,369 91	558,032,620 06	712,851,553 05	1,270,884,173 11
1,163,575 76		42,894,852 50	490,634,010 27	640,426,910 29	1,131,060,920 16
1,348,715 41		46,949,033 09	405,638,083 32	625,111,433 20	1,030,749,516 52

*Statement of expenditures from the beginning of the government to June 30, 1868, under the  
Indian department, and Miscellaneous, with*

[The years 1862, 1863, and 1864 are from the account of warrants on the treasury]

	Civil list.	Foreign in- tercourse.	Navy Depart- ment.	War Depart- ment.	Pensions.
From Mar. 4, 1789, to Dec. 31, 1791.	\$757, 134 45	\$14, 733 33	\$570 00	\$632, 804 03	\$175, 813 86
1792 (for the year).....	380, 917 58	78, 766 67	53 02	1, 100, 702 09	109, 243 15
1793.....	358, 241 08	89, 500 00	.....	1, 130, 249 08	80, 017 81
1794.....	440, 946 58	146, 403 51	61, 408 97	2, 629, 097 59	81, 399 24
1795.....	361, 633 36	912, 685 12	410, 562 03	2, 480, 910 13	68, 673 22
1796.....	447, 139 05	184, 859 64	274, 784 04	1, 960, 263 84	100, 843 71
1797.....	483, 233 70	669, 788 54	382, 631 89	1, 039, 402 66	92, 256 97
1798.....	504, 605 17	457, 428 74	1, 381, 347 76	2, 009, 522 30	104, 845 33
1799.....	549, 288 31	271, 374 11	2, 858, 081 84	2, 466, 946 98	95, 444 03
1800.....	748, 688 45	395, 288 18	3, 446, 716 03	2, 560, 878 77	64, 130 73
1801.....	549, 288 31	295, 676 73	2, 111, 424 00	1, 672, 944 08	73, 533 37
1802.....	596, 981 11	550, 925 93	915, 561 87	1, 179, 148 25	85, 440 39
1803.....	526, 583 12	1, 110, 834 77	1, 215, 330 53	892, 055 85	62, 902 10
1804.....	624, 795 63	1, 186, 655 57	1, 189, 332 75	875, 423 93	80, 692 80
1805.....	585, 649 79	2, 798, 028 77	1, 597, 500 00	712, 781 28	81, 854 59
1806.....	684, 230 53	1, 760, 421 30	1, 649, 441 44	1, 224, 355 38	81, 875 33
1807.....	655, 524 65	577, 836 34	1, 722, 654 47	1, 288, 685 91	70, 500 00
1808.....	691, 167 80	304, 992 83	1, 884, 67 80	2, 900, 834 40	82, 576 04
1809.....	712, 465 13	166, 306 04	2, 427, 56 80	3, 347, 772 17	87, 833 54
1810.....	703, 994 03	81, 367 48	1, 654, 44 20	2, 294, 323 94	83, 744 10
1811.....	644, 467 27	264, 904 47	1, 065, 66 39	2, 032, 828 19	75, 043 82
1812.....	826, 271 55	347, 703 29	3, 959, 65 15	11, 817, 796 24	91, 402 10
1813.....	780, 545 45	209, 941 01	6, 446, 00 10	19, 662, 013 02	86, 989 91
1814.....	927, 424 23	177, 179 97	7, 311, 90 60	20, 350, 806 86	90, 164 36
1815.....	852, 247 16	290, 892 04	8, 660, 00 25	14, 794, 294 22	69, 656 06
1816.....	1, 208, 125 77	364, 620 40	3, 908, 278 30	16, 012, 096 80	188, 804 15
1817.....	994, 556 17	281, 995 97	3, 314, 98 49	8, 004, 236 53	297, 374 43
1818.....	1, 109, 559 79	420, 429 90	2, 953, 95 00	5, 692, 715 10	*890, 719 90
1819.....	1, 142, 180 41	284, 113 94	3, 847, 40 42	6, 506, 300 37	2, 415, 339 85
1820.....	1, 248, 310 05	253, 370 04	4, 387, 90 00	2, 630, 392 31	3, 308, 376 31
1821.....	1, 112, 292 64	207, 110 75	3, 319, 243 06	4, 461, 291 78	942, 817 25
1822.....	1, 158, 131 58	164, 879 51	2, 224, 58 98	3, 111, 981 48	1, 948, 199 40
1823.....	1, 058, 911 65	282, 118 56	2, 503, 75 83	3, 096, 984 43	1, 780, 588 52
1824.....	1, 336, 266 24	15, 140, 099 83	2, 904, 81 56	3, 340, 939 85	1, 498, 306 59
1825.....	1, 330, 747 24	371, 686 25	3, 049, 83 86	3, 659, 913 18	1, 308, 810 57
1826.....	1, 256, 745 48	232, 719 08	4, 218, 02 45	3, 943, 194 37	1, 556, 585 83
1827.....	1, 222, 141 04	659, 211 87	4, 263, 87 45	3, 936, 977 88	976, 148 86
1828.....	1, 455, 490 58	1, 001, 193 66	3, 918, 786 44	4, 145, 544 56	830, 573 57
1829.....	1, 597, 069 36	207, 765 85	3, 308, 745 47	6, 250, 230 28	949, 594 47
1830.....	1, 579, 724 64	294, 067 27	3, 239, 428 63	6, 752, 688 66	1, 363, 297 31
1831.....	1, 373, 755 99	298, 554 00	3, 856, 183 07	4, 846, 405 61	1, 170, 665 14
1832.....	1, 800, 757 74	325, 181 07	3, 956, 70 29	5, 446, 131 23	1, 184, 422 40
1833.....	1, 562, 758 28	955, 395 88	3, 901, 556 75	6, 705, 022 95	4, 589, 152 40
1834.....	2, 080, 601 60	241, 562 35	3, 956, 80 42	5, 698, 517 51	3, 364, 925 30
1835.....	1, 905, 551 51	774, 730 28	3, 864, 139 06	5, 897, 948 57	1, 954, 711 32
1836.....	2, 110, 175 47	533, 389 65	5, 807, 718 23	11, 791, 208 02	2, 682, 797 96
1837.....	2, 357, 035 94	4, 603, 905 40	6, 444, 014 53	13, 731, 173 31	2, 672, 162 45
1838.....	2, 688, 708 56	1, 215, 095 52	6, 131, 580 53	13, 088, 169 69	2, 156, 057 29
1839.....	2, 116, 982 77	967, 667 92	6, 182, 294 25	9, 227, 045 90	3, 142, 730 30
1840.....	2, 736, 769 31	683, 278 15	6, 113, 898 89	7, 155, 204 99	2, 603, 582 17
1841.....	2, 558, 471 79	428, 410 57	6, 001, 078 97	9, 042, 749 92	2, 388, 434 51
1842.....	2, 905, 041 85	563, 191 41	8, 397, 242 95	6, 658, 137 16	1, 378, 931 33
1843 (six months ending June 30)	1, 222, 422 48	400, 566 04	3, 727, 711 53	3, 104, 638 48	839, 041 12
1844 (fiscal year ending June 30)	2, 454, 958 15	636, 079 66	6, 498, 199 11	5, 192, 445 05	2, 032, 008 99
1844-45.....	2, 369, 652 79	702, 637 22	6, 297, 177 89	5, 819, 888 50	2, 308, 687 28
1845-46.....	2, 532, 232 92	409, 292 55	6, 455, 013 92	10, 362, 374 36	1, 809, 739 62
1846-47.....	2, 570, 338 44	405, 079 10	7, 900, 635 76	35, 776, 495 72	1, 742, 880 85
1847-48.....	2, 645, 802 87	448, 583 01	9, 408, 478 02	27, 838, 374 60	1, 226, 500 92
1848-49.....	2, 865, 196 91	6, 908, 996 79	9, 786, 705 92	16, 563, 543 33	193, 695 87
1849-50.....	3, 027, 454 39	5, 990, 858 81	7, 904, 724 66	9, 687, 924 58	1, 896, 886 02
1850-51.....	3, 481, 219 51	6, 256, 427 16	8, 880, 581 38	12, 161, 965 11	2, 293, 377 22
1851-52.....	3, 439, 923 22	4, 196, 321 59	8, 918, 842 10	8, 321, 506 19	2, 401, 858 78
1852-53.....	4, 265, 861 68	950, 871 30	11, 067, 789 53	9, 910, 498 49	1, 736, 262 45
1853-54.....	4, 021, 492 24	57, 763, 812 31	10, 790, 096 39	11, 722, 282 97	1, 369, 009 47
1854-55.....	6, 350, 875 88	997, 007 96	13, 327, 095 11	14, 648, 074 07	1, 542, 255 40
1855-56.....	6, 452, 256 35	3, 642, 615 39	14, 074, 834 64	16, 963, 160 51	1, 344, 027 70
1856-57.....	7, 611, 547 27	999, 177 65	12, 651, 694 61	19, 159, 150 87	1, 423, 770 85
1857-58.....	7, 116, 339 04	1, 396, 508 72	14, 053, 264 64	25, 679, 121 63	1, 291, 161 14
1858-59.....	5, 913, 281 50	981, 946 87	14, 690, 927 90	23, 154, 720 53	161, 190 66
1859-60.....	6, 077, 008 95	1, 146, 143 79	11, 514, 649 83	14, 472, 202 72	1, 100, 808 32
1860-61.....	6, 074, 141 83	1, 147, 786 91	12, 367, 156 52	23, 001, 530 67	1, 634, 589 73
1861-62.....	5, 939, 009 29	1, 339, 710 35	42, 674, 569 69	394, 466, 407 36	879, 583 23
1862-63.....	6, 350, 618 79	1, 231, 413 06	63, 211, 105 27	599, 298, 600 83	3, 140, 194 44
1863-64.....	8, 059, 177 23	1, 290, 691 92	85, 733, 529 77	650, 791, 842 97	4, 979, 633 17
1864-65.....	10, 833, 944 87	1, 960, 818 08	122, 567, 776 12	1, 031, 323, 360 79	9, 291, 610 42
1865-66.....	12, 287, 828 55	1, 332, 388 18	43, 394, 118 52	284, 449, 701 82	15, 005, 338 35
1866-67.....	15, 565, 489 55	1, 548, 589 96	31, 034, 011 04	85, 924, 415 63	20, 936, 531 71
1867-68.....	11, 950, 156 58	1, 441, 344 05	25, 775, 502 79	123, 246, 648 82	23, 782, 266 72

\* The first revolutionary pensions.

† Purchase of Florida.

‡ Actual payments.  
§ Includes seven millions of Mexican indemnity. The years 1849 to 1852 also embrace large sums paid to Mexico.

TREASURY DEPARTMENT, REGISTER'S OFFICE, November 16, 1868.

## REPORT OF THE SECRETARY OF THE TREASURY.

295

*several heads of Civil List, Foreign Intercourse, Navy Department, War Department, Pensions, the interest and principal of the public debt.*

*issued; all previous years are from the account of warrants paid.]*

Indians.	Miscellaneous.	Total of ordinary expenditures.	Interest on public debt.	Principal of public debt.	Total debts and loans.	Total expenditures.
\$27,000 00	\$311,533 83	\$1,919,589 52	\$2,349,437 44	\$2,938,512 06	\$5,287,949 50	\$7,207,539 02
13,646 85	194,573 32	1,877,903 77	3,201,626 25	4,062,037 76	7,267,665 90	9,141,563 67
27,262 83	94,749 46	1,710,070 26	2,772,242 12	3,047,263 18	5,819,505 29	7,529,575 55
13,043 46	118,248 30	3,500,546 65	3,480,292 52	2,311,285 57	5,801,578 09	9,302,124 74
23,475 99	92,718 50	4,350,658 04	3,189,151 16	2,895,260 45	6,084,411 61	10,435,069 65
113,563 98	150,476 14	2,531,930 40	3,195,054 53	2,640,791 91	5,835,846 44	8,367,776 84
62,396 36	103,880 82	2,833,590 96	3,300,043 06	2,492,378 76	5,792,421 82	8,626,012 78
16,470 09	149,004 15	4,623,223 54	3,053,281 28	937,012 86	3,990,294 14	8,613,517 68
20,292 19	175,111 81	6,480,166 72	3,186,287 60	1,410,569 18	4,596,876 78	11,077,043 50
31 22	193,636 59	7,411,369 77	3,374,704 72	1,203,665 23	4,578,369 95	11,989,739 92
9,000 00	269,803 41	4,981,689 90	4,412,912 93	2,878,794 11	7,291,707 04	12,273,376 94
94,000 00	315,022 36	3,737,079 91	4,125,038 95	5,413,965 81	9,539,004 76	13,276,084 67
60,000 00	205,217 87	4,002,824 44	3,848,828 00	3,407,331 43	7,256,159 43	11,258,983 67
116,500 00	379,528 23	4,452,858 91	4,266,582 85	3,905,204 90	8,171,787 45	12,624,646 36
196,500 00	384,730 19	3,737,079 91	4,148,998 82	3,221,890 97	7,369,889 79	13,727,124 41
234,200 00	445,485 18	6,080,209 36	3,723,407 88	5,266,476 73	8,989,884 61	15,070,093 97
305,625 00	464,546 52	4,984,572 89	3,369,578 48	2,938,141 62	6,307,720 10	11,292,292 99
133,575 00	427,194 98	6,504,338 85	3,428,152 87	6,832,092 48	10,260,245 35	16,764,584 20
337,503 84	337,032 62	7,414,672 14	2,866,074 90	3,386,479 26	6,452,554 16	13,867,226 30
177,625 00	455,783 47	5,311,082 28	2,445,427 53	5,183,476 93	8,098,994 46	13,619,966 74
151,875 00	457,919 66	5,592,604 86	2,465,733 16	5,543,470 89	8,009,204 05	13,601,806 91
277,845 00	509,113 37	17,829,496 70	2,451,272 57	1,998,349 88	4,449,622 45	22,279,121 15
167,356 28	738,949 15	28,062,398 92	3,599,455 22	7,505,668 22	11,108,123 44	29,190,520 36
167,394 86	1,103,425 50	30,127,686 38	4,593,239 04	3,307,304 90	7,900,543 94	38,028,230 32
330,750 00	1,755,371 27	26,953,571 00	5,754,568 63	6,874,353 71	12,628,922 35	39,582,493 35
274,512 16	1,416,995 00	23,373,432 53	7,213,258 69	17,657,804 24	24,871,062 93	48,244,495 51
319,463 71	2,242,384 62	15,454,609 92	6,389,209 81	19,041,826 31	25,423,036 12	40,877,646 04
305,704 97	2,305,849 82	13,806,672 78	6,016,446 74	15,279,754 88	21,286,201 62	35,104,875 40
463,181 39	1,640,917 06	16,300,273 44	5,163,538 11	2,540,388 18	7,703,996 29	24,004,199 73
353,750 01	1,090,341 85	13,134,530 57	5,126,097 20	3,502,397 08	8,628,494 28	21,763,024 85
477,005 44	903,718 15	10,723,479 07	5,087,274 01	3,279,821 61	8,367,093 62	19,080,579 69
575,007 41	644,985 15	9,827,643 51	5,172,578 24	4,676,370 88	7,844,949 12	17,676,592 63
320,781 82	671,063 78	9,784,154 55	4,922,681 60	607,331 81	5,530,016 41	15,314,171 00
429,987 90	678,942 74	15,330,144 74	4,996,562 08	11,571,831 68	16,568,393 78	31,898,536 47
724,106 44	1,046,131 40	11,490,459 94	4,366,769 08	7,728,575 70	12,095,344 78	23,585,804 73
743,447 83	1,110,713 23	13,082,316 37	3,973,480 54	7,067,601 65	11,041,062 19	24,103,306 46
760,624 88	826,123 67	12,653,095 65	3,486,071 51	6,517,586 88	10,003,668 39	22,656,764 04
765,094 24	1,219,368 40	13,296,041 45	3,098,800 59	9,064,637 48	12,163,438 07	25,459,479 52
704,344 74	1,565,679 66	12,660,400 62	2,542,843 23	9,841,024 55	12,383,867 78	25,044,356 40
622,962 47	1,363,624 13	13,229,533 33	1,913,533 40	9,442,214 82	11,355,748 22	24,585,291 55
986,167 98	1,392,336 11	13,864,667 80	1,383,582 95	14,790,795 27	16,174,778 22	30,038,446 12
1,332,323 40	2,451,209 64	16,516,988 77	772,561 50	17,067,747 79	17,840,309 29	34,356,698 06
1,801,977 08	3,196,091 77	22,713,755 11	303,796 87	1,239,746 51	1,543,543 38	24,257,286 49
1,042,625 07	2,082,565 00	18,425,417 95	902,152 98	5,974,412 21	6,176,565 19	24,601,982 44
1,637,632 80	1,540,386 74	30,608,164 04	57,863 08	328 20	58,191 28	17,573,141 21
4,993,160 11	2,749,731 60	37,243,214 94	63,369 85	3,140 32	66,500 17	30,924,654 21
4,299,594 68	2,932,428 93	32,849,718 08	14,997 54	21,822 91	21,822 91	27,265,037 15
5,313,245 81	3,256,868 18	26,496,948 72	399,834 24	5,590,722 73	5,605,720 27	29,455,438 35
2,818,967 18	2,621,340 20	24,139,928 11	174,635 77	10,718,153 19	11,117,987 43	37,614,936 15
2,271,637 10	2,575,351 50	26,196,840 29	288,063 45	5,312,626 29	4,066,613 70	36,226,533 81
2,273,697 44	3,505,989 09	24,361,336 59	778,350 06	7,796,989 88	5,600,689 74	31,797,530 03
1,151,400 54	3,307,391 55	11,256,508 60	528,584 37	333,011 98	861,596 35	32,936,676 53
322,404 47	1,579,724 48	20,650,108 01	1,874,863 66	11,117,039 18	12,991,902 84	33,642,010 85
1,282,271 00	2,554,146 05	21,895,369 61	1,066,985 04	7,528,054 06	8,595,039 10	30,490,408 71
1,467,774 95	3,769,758 42	26,418,459 59	843,228 77	370,594 54	1,213,523 31	27,632,282 90
1,496,008 69	3,910,190 81	53,801,569 37	1,117,830 22	5,601,432 15	6,719,282 37	60,520,851 74
1,103,251 78	2,554,455 37	37,165,990 09	3,391,652 17	13,036,036 25	15,457,688 42	60,655,143 19
509,283 25	3,111,140 61	39,933,542 61	3,554,419 40	12,898,460 73	16,452,880 13	56,386,422 74
1,653,591 47	7,025,450 16	44,049,949 48	3,711,407 40	714,947 43	4,426,154 83	44,604,718 26
2,829,801 77	9,867,996 64	40,369,954 56	4,002,014 13	2,320,640 14	6,322,664 27	48,476,104 31
3,043,576 04	12,346,335 03	44,078,156 35	3,666,905 24	6,832,000 15	10,498,905 35	54,577,061 74
3,900,537 87	13,461,450 13	51,142,138 42	3,074,078 33	21,256,902 33	24,335,980 66	75,473,119 08
1,413,995 08	16,736,442 29	56,312,097 72	2,315,996 25	7,536,681 99	9,852,678 24	66,164,775 96
2,708,347 71	15,280,475 94	60,533,836 45	1,954,752 34	10,437,772 78	12,392,505 12	72,726,341 57
2,596,465 98	18,946,189 91	65,032,559 76	1,594,845 44	4,647,182 17	6,242,027 61	71,274,587 37
4,411,028 60	17,847,851 19	72,291,119 70	1,652,774 23	8,118,292 81	9,771,067 04	82,062,186 74
4,551,568 58	16,873,771 68	66,397,405 72	2,637,664 39	14,713,572 81	17,351,237 20	83,678,643 92
2,991,121 54	20,706,183 43	60,010,112 58	3,144,620 94	13,900,392 13	17,045,013 07	77,035,125 65
2,665,461 17	16,026,574 79	62,537,171 62	4,034,157 30	18,815,984 16	22,850,141 46	85,387,313 08
2,223,408 27	14,139,771 52	461,554,453 71	13,190,324 45	96,096,922 09	109,287,246 54	570,841,700 25
1,076,326 35	15,671,890 94	689,980,148 97	24,729,846 61	181,066,635 07	205,816,481 68	895,796,630 65
2,536,297 80	18,155,730 31	811,548,668 17	53,685,421 65	430,197,114 03	483,882,535 72	1,296,144,656 00
4,966,964 90	32,670,795 17	1,212,911,270 41	77,397,712 00	607,361,241 68	684,758,953 68	1,897,674,224 09
2,247,064 56	27,430,744 81	367,063,198 79	133,067,741 69	620,321,725 61	753,369,467 30	1,411,072,666 09
4,642,531 77	32,975,948 46	302,947,537 42	143,781,591 91	746,350,525 94	890,132,117 85	1,093,079,655 27
4,100,662 32	38,618,367 04	229,915,088 11	117,425,196 75	692,549,685 88	839,974,882 63	1,069,889,970 74

on the public debt, but not carried into the totals because of repayments to the treasury.

[This amount includes \$7,001,151 04 premium on treasury notes, per acts of June 30, 1864, and March 3, 1865

N. L. JEFFRIES, Register.



No. 17.—Statement exhibiting the amount of tonnage of the United States annually, from 1789 to 1868, inclusive; also the registered, enrolled, and licensed tonnage employed in steam navigation in each year.

Year ending—	Registered sail tonnage.	Registered steam tonnage.	Enrolled and licensed sail tonnage.	Enrolled and licensed steam tonnage.	Total tonnage.
	Tons.	Tons.	Tons.	Tons.	Tons.
Dec. 31, 1789.....	123, 893		77, 669		201, 562
1790.....	346, 254		132, 123		274, 377
1791.....	362, 110		139, 036		502, 146
1792.....	411, 438		153, 019		564, 457
1793.....	367, 734		153, 030		520, 764
1794.....	438, 863		189, 755		628, 618
1795.....	529, 471		218, 494		747, 965
1796.....	576, 733		255, 166		831, 899
1797.....	597, 777		279, 136		876, 913
1798.....	603, 376		294, 952		898, 328
1799.....	662, 197		277, 212		939, 409
1800.....	559, 921		302, 571		862, 492
1801.....	632, 907		314, 670		947, 577
1802.....	560, 380		331, 724		892, 104
1803.....	597, 157		352, 015		949, 172
1804.....	672, 530		369, 874		1, 042, 404
1805.....	749, 341		391, 027		1, 140, 368
1806.....	808, 265		400, 451		1, 208, 716
1807.....	848, 307		420, 241		1, 268, 548
1808.....	759, 054		473, 549		1, 242, 596
1809.....	910, 059		440, 222		1, 350, 281
1810.....	984, 269		449, 515		1, 434, 784
1811.....	768, 852		463, 650		1, 232, 502
1812.....	760, 624		509, 373		1, 269, 997
1813.....	674, 853		491, 776		1, 166, 629
1814.....	674, 633		484, 577		1, 159, 210
1815.....	854, 285		513, 833		1, 368, 118
1816.....	800, 760		571, 459		1, 372, 219
1817.....	800, 725		590, 187		1, 390, 912
1818.....	806, 089		619, 096		1, 425, 185
1819.....	612, 930		647, 821		1, 260, 751
1820.....	619, 049		661, 119		1, 280, 167
1821.....	619, 896		679, 062		1, 298, 958
1822.....	628, 150		696, 549		1, 324, 699
1823.....	639, 921		671, 766	24, 879	1, 336, 566
1824.....	669, 973		697, 580	21, 610	1, 389, 163
1825.....	700, 788		699, 263	23, 061	1, 423, 112
1826.....	737, 978		762, 154	34, 059	1, 534, 191
1827.....	747, 170		833, 340	40, 198	1, 620, 608
1828.....	812, 619		869, 355	39, 418	1, 741, 392
1829.....	650, 143		556, 618	54, 037	1, 260, 798
1830.....	575, 056	1, 419	552, 248	63, 053	1, 191, 776
1831.....	619, 575	877	613, 827	33, 568	1, 267, 847
1832.....	686, 809	181	661, 827	90, 633	1, 439, 450
1833.....	749, 482	545	754, 819	101, 305	1, 606, 151
1834.....	857, 098	340	778, 995	122, 474	1, 752, 907
Sept. 30, 1835.....	885, 481	340	816, 645	122, 474	1, 894, 940
1836.....	897, 321	454	839, 226	145, 102	1, 892, 103
1837.....	809, 343	1, 104	932, 576	153, 661	1, 896, 624
1838.....	819, 801	2, 791	962, 416	190, 632	1, 985, 640
1839.....	829, 026	5, 149	1, 062, 445	199, 789	2, 096, 479
1840.....	895, 610	4, 155	1, 082, 815	196, 154	2, 180, 764
1841.....	945, 057	746	1, 010, 599	174, 342	2, 130, 744
1842.....	970, 652	4, 701	892, 072	224, 980	2, 092, 391
June 30, 1843.....	1, 003, 832	5, 373	917, 804	321, 494	2, 152, 603
1844.....	1, 061, 856	6, 909	946, 060	265, 270	2, 280, 095
1845.....	1, 068, 680	6, 492	1, 002, 303	319, 327	2, 417, 002
1846.....	1, 123, 999	6, 287	1, 080, 192	341, 606	2, 563, 084
1847.....	1, 235, 682	5, 631	1, 196, 583	399, 210	2, 839, 046
1848.....	1, 344, 819	16, 068	1, 361, 332	411, 683	3, 154, 042
1849.....	1, 418, 072	20, 870	1, 453, 459	441, 525	3, 334, 016
1850.....	1, 540, 769	44, 429	1, 468, 736	481, 005	3, 535, 454
1851.....	1, 663, 917	62, 390	1, 524, 915	521, 217	3, 772, 439
1852.....	1, 819, 774	79, 704	1, 675, 456	563, 536	4, 138, 447
1853.....	2, 013, 154	90, 520	1, 789, 238	514, 098	4, 407, 010
1854.....	2, 238, 783	95, 036	1, 667, 512	581, 571	4, 602, 902
1855.....	2, 440, 091	115, 045	2, 021, 625	655, 240	5, 212, 001
1856.....	2, 401, 687	89, 715	1, 796, 898	583, 368	4, 871, 652
1857.....	2, 377, 094	86, 873	1, 857, 964	618, 911	4, 940, 842
1858.....	2, 496, 742	78, 027	2, 550, 067	651, 363	5, 049, 808

## REPORT OF THE SECRETARY OF THE TREASURY.

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No. 17.—Statement exhibiting the amount of tonnage, &amp;c.—Continued.

Year ending—	Registered sail tonnage.	Registered steam tonnage.	Enrolled and licensed sail tonnage.	Enrolled and licensed steam tonnage.	Total tonnage.
	<i>Tons.</i>	<i>Tons.</i>	<i>Tons.</i>	<i>Tons.</i>	<i>Tons.</i>
June 30 1859.....	2,414,654	92,748	1,961,631	676,005	5,145,038
1860.....	2,448,941	97,296	2,036,990	770,641	5,353,868
1861.....	2,540,020	102,606	2,122,589	774,596	5,539,813
1862.....	2,177,253	113,998	2,224,449	596,465	5,112,165
1863.....	1,892,899	133,215	2,660,212	439,755	5,126,081
1864.....	1,475,376	106,519	2,550,690	853,816	4,986,401
1865, old admeasurement.....	1,022,465	69,539	1,794,372	630,411	3,516,787
1865, new admeasurement.....	482,110	28,469	730,695	338,790	1,579,994
1866, old admeasurement.....	341,619	42,776	443,635	114,269	942,299
1866, new admeasurement.....	953,018	155,513	1,489,194	770,754	3,368,479
1867, old admeasurement.....	182,203	32,593	95,869	36,307	346,972
1867, new admeasurement.....	1,187,714	165,522	1,646,820	957,458	3,957,514
1868, old admeasurement.....	33,449				33,449
1868, new admeasurement.....	1,310,344	221,939	1,808,550	977,476	4,318,309

N. L. JEFFRIES, Register.

TREASURY DEPARTMENT, Register's Office, Nov. 17, 1868.

Statement exhibiting a condensed view of the tonnage of the several States and customs districts of the United States on the 30th day of June, 1868.

Customs districts.	Registered.		Enrolled.		Licensed under 20 tons.		Total.	
	Number of vessels.	Tonnage.	Number of vessels.	Tonnage.	Number of vessels.	Tonnage.	Number of vessels.	Tonnage.
<b>MAINE.</b>								
Panamaquoddy.....	62	14,359.14	128	11,255.22	23	298.24	213	25,912.70
Machias.....	40	7,757.16	154	7,485.62	22	63.75	216	15,306.53
Frenchman's bay.....	8	1,310.79	228	15,094.17	46	559.31	282	16,894.26
Castine.....	14	4,409.71	348	19,686.25	109	1,632.33	471	25,748.29
Bangor.....	44	14,622.71	191	17,487.98	6	74.76	241	32,184.75
Belfast.....	68	25,079.26	223	23,829.79	80	1,221.60	371	50,130.64
Waldoboro'.....	44	23,960.77	316	27,316.18	108	1,403.19	468	52,680.14
Wiscasset.....	6	2,190.09	113	6,519.16	49	632.02	168	9,341.27
Bath.....	65	52,925.96	102	12,054.40	37	460.76	204	65,443.12
Portland and Falmouth.....	160	59,125.07	162	18,261.23	66	872.32	368	77,258.62
Saco.....	2	1,860.87	10	1,149.91	4	44.89	16	3,055.67
Kennebunk.....	5	2,791.79	21	1,248.95	3	20.66	29	4,061.40
York.....			12	673.77	3	32.51	15	706.28
	518	309,393.31	2,008	161,994.03	556	7,338.63	3,082	378,725.97
<b>NEW HAMPSHIRE.</b>								
Portsmouth.....	15	9,422.87	51	4,216.97	17	207.72	83	13,847.56
<b>VERMONT.</b>								
Burlington.....			34	4,847.06			34	4,847.06
<b>MASSACHUSETTS.</b>								
Newburyport.....	24	9,616.04	48	2,971.24	18	190.40	90	12,777.68
Gloucester.....	15	1,564.62	478	24,798.53	60	717.46	553	27,060.61
Salem and Beverly.....	17	3,104.03	67	4,959.69	6	65.89	90	8,128.61
Marblehead.....			44	2,211.81	17	197.78	61	2,409.59
Boston and Charlestown.....	456	241,005.05	417	59,322.12	81	1,556.59	954	301,883.76
Plymouth.....			84	4,061.80	37	503.50	121	4,525.30

Statement exhibiting a condensed view of the tonnage of the several States, &c.—Continued.

Customs districts.	Registered.		Enrolled.		Licensed under 20 tons.		Total.	
	Number of vessels.	Tonnage.	Number of vessels.	Tonnage.	Number of vessels.	Tonnage.	Number of vessels.	Tonnage.
<b>MASSACHUSETTS—Con.</b>								
Barnstable.....	59	5,390.98	499	40,521.23	50	608.83	599	46,521.04
Nantucket.....	6	933.70	20	1,931.01	.....	.....	26	2,864.71
Edgartown.....	14	2,987.88	15	946.08	5	58.92	34	3,992.88
New Bedford.....	304	49,693.96	61	5,781.15	32	320.22	297	55,795.33
Fall River.....	9	1,355.42	92	10,379.63	14	162.96	115	11,897.31
	894	315,651.68	1,806	157,904.29	320	4,381.85	2,930	477,937.22
<b>RHODE ISLAND.</b>								
Providence.....	15	3,455.57	86	90,049.66	8	82.45	109	23,587.69
Bristol and Warren.....	6	1,135.06	14	8,442.65	10	109.85	30	9,687.56
Newport.....	7	1,064.31	46	12,507.73	31	404.16	84	13,976.22
	28	5,654.94	146	41,000.06	49	596.46	223	47,251.46
<b>CONNECTICUT.</b>								
Stonington.....	7	2,092.86	88	16,196.16	37	553.94	139	18,802.96
New London.....	32	4,296.07	102	17,185.98	50	694.73	184	22,176.78
Middletown.....	1	229.21	120	17,395.37	19	902.40	140	17,826.98
New Haven.....	31	6,221.35	109	14,970.30	21	256.27	161	21,447.92
Fairfield.....	4	762.98	118	13,437.03	45	532.43	167	14,732.44
	75	13,602.47	537	79,144.64	172	2,239.77	784	94,987.48
<b>NEW YORK.</b>								
New York.....	920	648,378.01	3,321	485,841.32	507	5,686.10	4,748	1,139,905.43
Sag Harbor.....	6	1,140.81	101	8,778.14	73	850.67	180	10,769.62
Champlain.....	.....	.....	670	42,937.83	2	23.89	672	42,961.72
Oswegatchie.....	.....	.....	17	2,168.82	4	54.66	21	2,223.48
Cape Vincent.....	.....	.....	20	3,105.03	6	72.34	26	3,177.37
Oswego.....	.....	.....	1,064	114,006.37	6	67.32	1,070	114,073.69
Genesee.....	.....	.....	180	21,342.65	4	57.37	184	21,399.92
Niagara.....	.....	.....	24	3,089.84	1	18.85	25	3,108.69
Buffalo Creek.....	.....	.....	635	131,769.63	.....	.....	635	131,769.63
Dunkirk.....	.....	.....	9	5,799.34	1	5.45	10	5,804.79
	926	649,518.82	6,041	818,838.97	604	6,836.55	7,571	1,475,194.34
<b>NEW JERSEY.</b>								
Newark.....	.....	.....	66	6,614.80	9	98.78	75	6,713.58
Perth Amboy.....	15	2,344.91	239	35,005.89	88	1,024.19	342	36,374.99
Little Egg Harbor.....	1	183.16	45	7,057.89	9	57.10	55	7,298.15
Great Egg Harbor.....	.....	.....	115	18,819.82	29	331.03	144	19,150.85
Bridgeton.....	.....	.....	164	13,309.00	111	1,391.70	275	14,700.70
Burlington.....	.....	.....	108	11,372.42	5	72.19	113	11,444.61
	16	2,528.07	737	92,179.82	251	2,974.99	1,004	97,682.89
<b>PENNSYLVANIA.</b>								
Philadelphia.....	125	63,438.34	1,154	235,518.62	40	1,528.19	1,319	300,485.15
Erie.....	4	1,132.94	232	11,403.77	7	63.80	243	12,600.51
Pittsburg.....	.....	.....	612	93,152.03	.....	.....	612	93,152.03
	129	64,571.28	1,998	340,074.42	47	1,591.99	2,174	406,237.69
<b>DELAWARE.</b>								
Delaware.....	13	2,275.95	157	22,624.55	28	348.23	198	25,248.73
<b>MARYLAND.</b>								
Baltimore.....	132	52,013.63	739	69,224.75	183	3,135.20	1,054	124,373.58
Annapolis.....	1	12.00	59	2,298.91	59	467.22	113	2,767.43
The Eastern District.....	2	32.27	316	12,340.01	224	2,533.34	542	14,905.69
	135	52,057.90	1,114	83,852.97	459	6,135.76	1,708	142,046.63

Statement exhibiting a condensed view of the tonnage of the several States, &amp;c.—Continued.

Customs districts.	Registered.		Enrolled.		Licensed under 90 tons.		Total.	
	Number of vessels.	Tonnage.	Number of vessels.	Tonnage.	Number of vessels.	Tonnage.	Number of vessels.	Tonnage.
<b>DISTRICT OF COLUMBIA.</b>								
Georgetown .....	43	4, 178. 96	345	23, 539. 93	49	547. 17	437	28, 266. 06
<b>VIRGINIA.</b>								
Alexandria .....	21	7, 739. 95	62	2, 673. 06	54	700. 71	137	11, 113. 72
Tappahannock .....	1	53. 08	8	386. 72	19	155. 69	28	595. 49
Yorktown .....	4	145. 11	44	1, 617. 96	34	378. 42	82	2, 141. 49
Richmond .....	7	846. 55	18	1, 068. 00	2	25. 38	27	1, 939. 93
Petersburg .....	2	361. 44	1	43. 18	1	10. 11	4	414. 73
Norfolk and Portsmouth .....	40	5, 373. 11	114	6, 852. 70	229	1, 915. 94	383	14, 141. 75
Cherrystone .....	1	3, 231	105	3, 667. 89	143	1, 505. 00	249	5, 225. 20
	76	14, 551. 55	352	16, 329. 51	482	4, 691. 25	910	35, 572. 31
<b>NORTH CAROLINA.</b>								
Albemarle .....	7	405. 83	23	1, 505. 66	23	265. 94	53	2, 177. 43
Pamlico .....	5	775. 29	24	1, 193. 98	78	810. 75	107	2, 780. 02
Beaufort .....	5	224. 71	14	518. 58	59	604. 68	78	1, 347. 97
Wilmington .....	45	8, 494. 60	15	1, 343. 80	15	205. 09	75	10, 043. 49
	62	9, 900. 43	76	4, 562. 02	175	1, 886. 46	313	16, 348. 91
<b>SOUTH CAROLINA.</b>								
Georgetown .....	13	1, 807. 02	5	421. 77			18	2, 228. 79
Charleston .....	24	5, 292. 74	84	5, 852. 85	77	1, 101. 91	185	12, 237. 50
Beaufort .....	2	313. 52	1	28. 75	5	30. 80	8	373. 07
	39	7, 403. 28	90	6, 303. 37	82	1, 132. 71	211	14, 839. 26
<b>GEORGIA.</b>								
Savannah .....	8	2, 566. 56	5	624. 00	6	65. 01	19	3, 255. 57
Brunswick .....								
St. Mary's .....								
	8	2, 566. 56	5	624. 00	6	65. 01	19	3, 255. 57
<b>FLORIDA.</b>								
Fernandina .....	3	1, 145. 55			2	25. 94	5	1, 171. 49
St. John's .....	11	1, 485. 75	10	901. 21	7	73. 97	28	2, 460. 93
St. Augustine .....								
Key West .....	46	5, 795. 56	4	221. 24	62	667. 16	112	6, 683. 96
St. Mark's .....	1	152. 06			8	90. 55	9	242. 61
Appalachicola .....	2	260. 83	15	2, 568. 93	9	105. 41	26	2, 935. 17
Pensacola .....	37	5, 518. 53	25	2, 060. 25	27	215. 40	89	7, 794. 18
	100	14, 358. 28	54	5, 751. 63	115	1, 178. 43	269	21, 288. 34
<b>ALABAMA.</b>								
Mobile .....	21	6, 792. 24	149	24, 181. 05	63	598. 33	233	31, 561. 62
<b>MISSISSIPPI.</b>								
Pearl River .....			22	984. 20	35	444. 00	57	1, 428. 20
Natchez .....			2	158. 22			2	158. 22
Vicksburg .....			13	2, 238. 11			13	2, 238. 11
			37	3, 380. 53	35	444. 00	72	3, 824. 53
<b>LOUISIANA.</b>								
New Orleans .....	110	51, 436. 12	399	72, 503. 94	271	2, 775. 18	780	126, 714. 54
Teche .....								
	110	51, 436. 12	399	72, 503. 94	271	2, 775. 18	780	126, 714. 54
<b>TEXAS.</b>								
Texas .....	30	7, 568. 51	76	10, 534. 31	72	773. 21	178	18, 870. 03

Statement exhibiting a condensed view of the tonnage of the several States, &amp;c.—Continued.

Customs districts.	Registered.		Enrolled.		Licensed under 20 tons.		Total.	
	Number of vessels.	Tonnage.	Number of vessels.	Tonnage.	Number of vessels.	Tonnage.	Number of vessels.	Tonnage.
<b>TEXAS—Continued.</b>								
Saluria .....	7	732.12	6	660.40	34	501.86	47	1,894.38
Corpus Christi .....	14	1,341.38			3	34.86	17	1,376.24
Brasos de Santiago .....	51	9,634.01	82	11,194.71	109	1,309.93	242	22,140.65
<b>TENNESSEE.</b>								
Memphis .....			45	10,412.62			45	10,412.62
Nashville .....			18	3,000.21			18	3,000.21
			63	13,412.83			63	13,412.83
<b>KENTUCKY.</b>								
Louisville .....			79	25,764.66			79	25,764.66
Paducah .....			10	1,608.21			10	1,608.21
			89	27,372.87			89	27,372.87
<b>MISSOURI.</b>								
St. Louis .....			308	112,123.18			308	112,123.18
<b>IOWA.</b>								
Keokuk .....			9	810.74			9	810.74
Hurlington .....			9	827.73			9	827.73
Dubuque .....			38	3,363.82			38	3,363.82
			56	5,002.29			56	5,002.29
<b>MINNESOTA.</b>								
St. Paul .....			145	18,962.01			145	18,962.01
<b>WISCONSIN.</b>								
Milwaukee .....			239	40,627.01			239	40,627.01
<b>ILLINOIS.</b>								
Chicago .....	10	3,313.61	645	97,193.53	21	246.57	676	100,753.71
Galena .....			121	16,342.81	4	54.30	125	16,397.11
Alton .....			5	1,845.23			5	1,845.23
Quincy .....			11	1,083.83	1	19.22	12	1,113.11
Calro .....			29	7,968.20			29	7,968.20
	10	3,313.61	811	124,443.60	26	320.15	847	128,077.36
<b>INDIANA.</b>								
Evansville .....			26	5,293.88			26	5,293.88
New Albany .....			26	5,293.88			26	5,293.88
<b>MICHIGAN.</b>								
Michigan .....			102	12,520.56	31	367.99	133	12,888.55
Superior .....			29	2,807.37	20	204.37	49	3,011.74
Huron .....	1	36.00	144	20,313.93	29	344.66	174	20,694.59
Detroit .....	2	369.56	400	80,855.57	75	1,018.18	477	82,243.31
	3	405.56	675	116,497.43	155	1,937.20	833	118,840.19
<b>OHIO.</b>								
Miami .....			197	17,084.30	8	191.26	205	17,275.56
Sandusky .....	2	200.90	72	10,730.27	16	214.97	90	11,136.14
Cuyahoga .....	7	1,096.20	378	63,637.35	17	251.30	402	63,004.85
Cincinnati .....			490	98,714.45			490	98,714.45
	9	1,297.10	1,137	190,176.37	41	657.53	1,187	192,131.00

*Statement exhibiting a condensed view of the tonnage of the several States, &c.—Continued.*

Customs districts.	Registered.		Enrolled.		Licensed under 20 tons.		Total.	
	Number of vessels.	Tonnage.	Number of vessels.	Tonnage.	Number of vessels.	Tonnage.	Number of vessels.	Tonnage.
<b>WEST VIRGINIA.</b>								
Wheeling .....			121	20,774.68	11	149.23	132	20,923.91
Parkersburg .....			12	1,191.51			12	1,191.51
			133	21,966.19	11	149.23	144	22,115.42
<b>CALIFORNIA.</b>								
San Francisco .....	136	76,849.42	469	62,658.60	170	2,215.30	775	141,673.32
<b>OREGON.</b>								
Oregon .....	1	214.94	39	8,536.40	13	252.78	53	9,004.12
<b>WASHINGTON TERRITORY.</b>								
Puget sound .....	39	4,711.75	31	11,075.86	6	47.30	76	15,834.91
<b>Total.....</b>	<b>3,367</b>	<b>1,532,283.10</b>	<b>20,439</b>	<b>2,733,166.49</b>	<b>4,312</b>	<b>52,859.91</b>	<b>28,118</b>	<b>4,318,309.50</b>

N. L. JEFFRIES, Register.

TREASURY DEPARTMENT, Register's Office November 17, 1868.

## REPORT OF THE SOLICITOR.

TREASURY DEPARTMENT,  
Solicitor's Office, November 17, 1868.

SIR: I have the honor to transmit herewith six tabular statements, exhibiting the amount, character, and results of the litigation under the direction of this office for the year ending June 30, 1868, so far as the same are shown by the reports received from the United States attorneys of the several districts.

These tables embrace respectively:

1. Suits on transcripts of accounts of defaulting public officers, contractors, &c., adjusted by the accounting officers of the Treasury Department.

2. Suits for the recovery of fines, penalties, and forfeitures under the customs, revenue, and navigation laws.

3. Suits on custom-house bonds.

4. Suits against collectors of customs for refund of duties.

5. Suits in which the United States were interested, not embraced in any of the before-mentioned tables.

6. A general summary or abstract of all the other tables.

An examination of this summary will show that the whole number of suits brought within the year was 2,004, of which—

39 were of class 1, for the recovery of .....	\$1,414,253 12
662 were of class 2, for the recovery of .....	2,430,217 85
692 were of class 3, for the recovery of .....	4,428,376 63
379 were of class 4 .....	
232 were of class 5, for the recovery of .....	2,697,399 99

Making a total sued for of ..... 10,970,147 59  
so far as shown by these tables. Of the total number of suits brought 669 were disposed of within the year as follows, to wit: 417 were decided

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for the United States; 40 were adversely decided; 193 were settled and dismissed, and 19 were remitted by the Secretary of the Treasury, leaving 1,335 still pending. Of the suits pending at the commencement of the year, 130 were decided for the United States, 48 were decided adversely, and 238 were settled and dismissed. The entire number of suits decided or otherwise disposed of during the year was 1,085; the entire amount for which judgments were obtained, exclusive of judgments *in rem*, was \$473,871 36; the whole amount collected from all sources was \$644,517 42.

The following tables exhibit a comparative view of the litigation of the last year and of the next preceding one.

## *In suits commenced during the fiscal year ending—*

	June 30, 1867.	June 30, 1868.
Total amount reported sued for.....dollars..	13,582,619 28	10,970,147 59
Total amount of judgments for the United States.....dollars..	430,626 36	345,740 67
Total amount reported collected.....dollars..	728,007 30	449,608 44
Decided for the United States.....number..	1,785	417
Decided against the United States.....number..	50	40
Settled and dismissed.....number..	257	153
Remitted.....number..	21	19
Pending.....number..	1,760	1,335
Total number of suits brought.....number..	3,873	2,064

## *In suits commenced prior to the fiscal year ending—*

	June 30, 1867.	June 30, 1868.
Amount of judgments in old suits.....dollars..	224,144 73	128,130 69
Decided for the United States.....number..	408	130
Decided against the United States.....number..	215	48
Settled and dismissed.....number..	494	238
Amount collected in old suits.....dollars..	1,892,659 39	194,908 98
Total number of suits disposed of.....number..	3,160	547
Whole number of judgments in favor of United States.....number..	2,193	1,085
Whole amount of judgments in favor of United States during the fiscal year.....dollars..	654,781 09	473,871 36
Whole amount collected from all sources during the fiscal year.....dollars..	2,620,696 09	644,517 42

These tables show a large decrease in the aggregate amounts for the last year as compared with the next preceding one, owing to the omission therefrom of suits arising under the internal revenue laws, and the cessation of proceedings under the confiscation acts, and in prize cases. By the third section of the act of Congress approved March 2, 1867, to amend existing laws relating to internal revenue, it was made the duty of district attorneys, instead of reporting to the Solicitor, to make report to the Commissioner of Internal Revenue; consequently no record of such suits is now kept in this office, and no statement thereof appears in the present report. In those classes of cases, however, which are included in the tables for the past fiscal year, a considerable increase is shown in the aggregate amount of business over that of the year next preceding.

Since the submission of my last annual report settlements have been made of a considerable number of the suits which were then pending arising out of the seizure of wines and other merchandise for violations of the revenue laws. The terms upon which these settlements have been made, if they have not been all that the government could have desired, have nevertheless, it is believed, been such as substantially to attain the chief end for which all such proceedings should be adopted, viz.: the effectual admonition of the delinquent parties and others who might be

tempted to follow their example, and a consequent diminution in the number and flagrancy of frauds upon the revenue.

Experience, however, having shown the difficulty of procuring at the hands of juries verdicts of condemnation in such cases, when the amounts are large and the interests involved extensive, it has been deemed expedient to prosecute the inquiries which have been conducted through agents of the department in foreign countries less with a view to such seizures and proceedings for condemnation, than to the information of the local officers of the revenue, and the advancement of the value declared in the invoice to the actual dutiable value of the merchandise in cases of undervaluation. I entertain no doubt of the importance of the service which may be rendered by such agents in the manner indicated, and therefore recommend an adherence to the system of measures of which they are an essential part.

The operations of the secret service division, under my general direction, have continued throughout the past year to be conducted by its efficient head with great energy, ability, and success.

Very considerable progress has been made in the final settlement of the class of old claims which have been placed in the care of Mr. W. P. Mellen, and a handsome amount has already been realized therefrom, a large portion of which would doubtless never have been collected but for the special efforts put forth by him. I anticipate, in the future, still more satisfactory results from the same source, as the fruits of much of Mr. Mellen's intelligent, judicious, and very assiduous labors are now apparently just beginning to be realized.

I have the honor to be, very respectfully,

EDWARD JORDAN,  
*Solicitor of the Treasury.*

Hon. HUGH McCULLOCH,  
*Secretary of the Treasury.*



Statistical summary of business arising from suits in which the United States is a party or has an interest, under charge of the Solicitor of the Treasury during the fiscal year ending June 30, 1888.

SUITS BROUGHT DURING THE FISCAL YEAR ENDING JUNE 30, 1888.													
Judicial districts.	Suits on treasury trans- cripts.		Fines, penalties, and forfeitures under the customs revenue laws, &c.		Suits on custom-house bonds.		Suits against collectors of customs and agents of States.		Miscellaneous suits.		Aggregate amount reported sued for.	Aggregate amount reported in judgment in favor of the United States.	Aggregate amount reported col- lected.
	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.			
	Maine.....			141	\$61,400 00	1	\$5,000 00	1			\$500 00	\$66,400 00	\$7,949 70
New Hampshire.....			3										
Vermont.....			17										
Massachusetts.....	1	\$6,114 78	26	100 00			6				11,514 78	700 00	325 00
Connecticut.....	1	2,466 54	1										
Rhode Island.....			1										
New York, northern district.....	4	16,910 04	33	454,355 39	1	90,000 00					3,066 54	9,500 00	11,610 60
New York, eastern district.....											3,500 00	2,500 00	
New York, southern district.....											47,892 72	15,780 00	
New York, northern district.....											5,500 00	40,494 40	
New Jersey.....	1	2,751 14	132	1,759,606 76	571	3,903,102 98	370				7,261,160 86	10,991 13	311,249 18
Pennsylvania, eastern district.....	1	1,468 34									2,666 34	1,372 00	1,609 93
Pennsylvania, western district.....	4	56,193 99									85,653 99	25,000 00	
Pennsylvania, middle district.....	2	3,533 16									11,000 00	11,000 00	
Delaware.....													
Maryland.....													
District of Columbia.....	1	219 80									219 80		100 00
Virginia.....													
West Virginia.....													
North Carolina.....			1										
South Carolina.....			5	25,000 00	1	1,932 00					35,749 30	450 00	
Georgia, northern district.....													
Georgia, southern district.....													
Florida, northern district.....													
Florida, southern district.....	2	7,495 13	2								16,467 00	16,567 00	100 00
Alabama, northern district.....													
Alabama, middle district.....													
Alabama, southern district.....													
Louisiana.....	5	1,051,947 91	13	3,700 00	01	923,023 25					715,000 00	1,002,609 46	483 25

Arkansas, western district .....	14					2	10	30 00	3	1	6	437 56	17	17	4,590 00	437 56
Missouri, western district .....	1					9	10	200 00	1	1		2,910 75	1	8	700 00	2,910 75
Tennessee, eastern district .....	9					9	9		16	5		2,050 00	27	32	145,020 00	2,050 00
Tennessee, middle district .....																
Tennessee, western district .....																
Kentucky .....	10					1	12	100 00	1	1	3		11	16	700 00	1,434 69
Ohio, northern district .....						1	1	2,000 00	2		2	23,340 80	9	4	2,000 00	23,340 80
Ohio, southern district .....	10					13	25	500 00	1		5	440 00	11	18	6,225 00	1,057 50
Indiana .....	2					19	22	100 00			17	1,692 44	2	20	600 00	2,145 93
Illinois, northern district .....	3					2	8				5	4,713 61	3	11	277 00	5,090 61
Illinois, southern district .....						2	3				3			4		
Michigan, eastern district .....	176					23	207	224 93	4	8	7	18,240 56	180	203	34,996 77	58,370 75
Michigan, western district .....						2	2									
Wisconsin .....	1					1	3				1	750 00	1	3	1,000 00	1,838 10
Iowa .....	6					1	7	950 00	3				9	9	3,887 00	
Minnesota .....	1															
Kansas .....	5					2	41				1	2,150 00	1	2		2,597 75
California .....	19					7	11	1,556 11	2		6	6,460 07	21	28	34,056 11	69,219 86
Oregon .....	1					5	6	200 00	1			1,585 45	2	2	4,700 00	1,585 45
Nevada .....	1					2	3						1	1	20,000 00	
Nebraska .....	1					2	2									
Washington Territory .....	1					3	28						1	2	100 00	300 00
New Mexico .....	2					1	1						2	25	10 00	12 50
Dakota .....																
Idaho .....						1	1									
Total .....	417	40	193	19	1,335	2,004	198,130 69	130	48	238		194,968 98	547	1,085	473,871 36	644,517 42

*Statistical summary of business arising from suits in which the United States is a party, &c.—Continued.*

Judicial districts.	SUITS BROUGHT DURING THE FISCAL YEAR ENDING JUNE 30, 1888.						IN SUITS BROUGHT PRIOR THERETO.						Number of suits disposed of.	Aggregate amount of judgments (reported) in favor of the United States during the year.	Aggregate of collections from all sources during the year.
	Decided for the United States.	Decided against the United States.	Settled, discontinued, &c.	Remitted.	Pending.	Total number of suits commenced.	Amount of judgments (reported) in old suits.	Decided for the United States.	Decided against the United States.	Settled, discontinued, &c.	Amount (reported) collected in all old suits.				
Maine .....	96	13	33		70	142	\$12,857 74	17	1	18	\$6,502 53	43	\$20,107 44	\$13,412 89	
New Hampshire.....	2	1			3	6	600 00	1	1	3	2,300 00	3	1,100 00	2,625 00	
Vermont.....	7				10	17	518 00	6			7,000 07	13	1,218 00	7,000 07	
Massachusetts.....	7		1		32	40	7,450 29	6	2	3	14,487 92	13	7,450 29	23,602 70	
Connecticut.....					2	2					216 44			216 44	
Rhode Island.....	2				1	3	50 00	3			6,079 54	5	2,550 00	6,079 54	
New York, northern district.....	32	2	14		48	96	4,742 30	10	7	11	19,418 69	42	30,532 30	31,029 29	
New York, eastern district.....			2		23	25									
New York, southern district.....	53	6	96	6	932	1,033	300 00	13	17	99	41,333 73	66	11,191 13	352,642 91	
New Jersey.....	3	1	1		7	9		2			1,050 00	1	25,600 00	2,639 93	
Pennsylvania, eastern district.....	1				2	5									
Pennsylvania, western district.....	3														
Delaware.....															
Maryland.....	1					1						1	11,000 00	100 00	
District of Columbia.....							24,833 12	4		1	19,466 45	4	54,833 12	19,466 45	
Virginia.....										1	1,500 00		1,500 00	1,500 00	
West Virginia.....						1									
North Carolina.....	2		2		1	1	3,400 24	3		1	2,702 09	3	3,400 34	2,702 09	
South Carolina.....					5	9	1,169 50	1				3	1,619 50		
Georgia, northern district.....															
Georgia, southern district.....					1	1									
Florida, northern district.....	2				3	5			5		2,909 29	2	16,587 00	3,009 29	
Florida, southern district.....										18	3,712 65	13	5,318 02	3,712 65	
Alabama, northern district.....							5,318 02	2			225 00	2		225 00	
Alabama, middle district.....															
Alabama, southern district.....	2	1	1		62	79		4		15	1,111 50	6		1,503 75	
Louisiana.....															
Mississippi, northern district.....					1	1									
Mississippi, southern district.....	4	2			1	6	300 00	3	4	3	191 82	7	700 00	200 00	
Texas, eastern district.....															
Texas, western district.....					24	30								547 15	
Arkansas, eastern district.....							60,1920 44	6	1			6	60,1920 44		

Alabama, western district	14					16	30 (R)	3	1	6	437 38	17	17	4,590 00	437 58
Alabama, eastern district	1					10	800 00	1	1		2,010 75	1	1	700 00	2,010 75
Missouri, western district	9					9		18	5		2,050 00	27	32	145,020 00	2,050 00
Tennessee, eastern district						9				1					
Tennessee, middle district															
Tennessee, western district	10														
Kentucky															
Ohio, northern district						1	100 00	1	1	3		11	16	700 00	1,434 69
Ohio, southern district	10					1	2,000 00	2		2	23,340 80	2	4	2,000 00	23,340 80
Indiana	9					13	500 00	1		5	440 00	11	18	6,225 00	1,037 50
Illinois, northern district	3					19	100 00			17	1,662 44	2	20	600 00	2,145 93
Illinois, southern district						2				5	4,713 61	3	11	377 00	5,090 61
Michigan, eastern district						2				3					
Michigan, western district	176					23	234 93	4	6	7	18,240 56	180	203	34,896 77	58,370 75
Wisconsin						2				1					
Iowa	6					1				1	750 00		3	1,000 00	1,638 10
Minnesota	1					1	950 00	3		1		9	9	3,887 00	2,597 75
Kansas	5					2				1	2,150 00	1	2		
California	19					11	1,556 11	2		6	6,460 07	21	38	34,056 11	69,219 86
Oregon	1					5	200 00	1			1,585 45	2	9	4,700 00	1,585 45
Nevada	1					3						1	1	20,000 00	
Nebraska						2									
Washington Territory	1					2									
New Mexico	1					3									
Dakota	2					2									
Idaho						1									
Total	417	40	193	19	1,335	2,004	128,130 69	130	46	238	194,968 98	547	1,085	473,671 36	644,517 42

## REPORT OF THE LIGHT-HOUSE BOARD.

[Light-house Board of the United States, organized in conformity to the act of Congress approved August 31, 1852.]

## LIST OF MEMBERS.

Hon. Hugh McCulloch, Secretary of the Treasury, *ex officio* President.  
 Rear-Admiral W. B. Shubrick, U. S. Navy, Chairman.  
 Professor Joseph Henry, LL.D., Secretary Smithsonian Institution.  
 Brevet Brigadier General Hartman Bache, colonel corps of engineers.  
 Brevet Major General Richard Delafield, brigadier general corps of engineers.  
 Rear-Admiral C. K. Stribling, U. S. Navy.  
 Professor B. Peirce, LL.D., Superintendent Coast Survey.  
 Commodore A. A. Harwood, U. S. Navy, Naval Secretary.  
 Brevet Brigadier General O. M. Poe, major of engineers, U. S. A., Engineer Secretary.

## COMMITTEES.

## FINANCE.

General Delafield.		Admiral Stribling.
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## ENGINEERING.

General Bache.		General Delafield.
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## LIGHTING.

Professor Peirce.		General Bache.
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## LIGHT-VESSELS, BUOYS, ETC.

Admiral Stribling.		Professor Henry.
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## EXPERIMENTS.

Professor Henry.		Professor Peirce.
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The chairman and secretaries are *ex officio* members of all committees.

TREASURY DEPARTMENT,  
 OFFICE LIGHT-HOUSE BOARD,  
 Washington, D. C., November 6, 1868.

SIR: I have the honor respectfully to submit for your consideration and for the information of Congress a report of the operations of the light-house establishment during the past year.

It will be seen that particular attention has been given to the important subject of ear-signals as aids to navigation, and to the not less important investigation of the question as to the best means for light-house illumination, with a view to economy and power.

Nothing indicates the liberality, prosperity or intelligence of a nation more clearly than the facilities which it affords for the safe approach of the mariner to its shores.

The introduction and improvement of these facilities are every year becoming more and more important, since the number of lives and the amount of property exposed to the dangers of the sea are increasing with time in a geometrical ratio; and notwithstanding the aids which have been afforded navigation and the perfection of the art itself, the number of marine disasters which are annually reported is truly frightful.

Our own government has given special attention to this important subject, and though our coast line far exceeds in extent that of any other nation, yet it is second to none in the means which it offers for the safety of the mariner. The provisions afforded by accurate maps of the marine topography of our coast, and the system of lights, beacons, buoys and signals which have been established, indicate the liberal views which are held and have been acted upon in regard to this matter. The idea is no longer entertained that expenditures on aids to navigation are confined in their effects to the prosperity of the maritime portions of our country. It is now well understood that whatever affects the commerce of the nation affects all its interests, those of the interior as well as those of the immediate vicinity of the sea.

It need scarcely be stated that the facilities afforded by maps and signals, to be of real value and not delusions as to danger, must be founded upon precise principles of science and well established facts of experience. The maps furnished by the government surveys are characterized by an accuracy which leaves nothing to be desired, and it has been, from the first, the design of the Light-house Board not only to adopt the best methods of illumination and signals already in use, but also by original experiments and researches to improve the system itself, in which the prosperity and common humanity of the world are interested.

We may be allowed to say that the proper discharge of the duties of the Light-house Board involves acquirements, if not talents, of no ordinary character, such as skill in seamanship, practical knowledge of engineering, the abstract principles of mathematics, of physics and chemistry. In accordance with these requirements the organization of the board includes two officers of the navy, two officers of the engineer corps of the army, two civilians of a scientific character, well versed in original investigation, and two executive secretaries, one an officer from the navy, and the other from the engineering department of the army. In order that these may work in harmony they are placed under the direction of the department having the care of commerce.

The result of this organization, and the manner in which the board, in accordance with it, has discharged its duty, are evinced by the history of the operations connected with this service. Since its establishment the number of lights has been more than doubled, the old system of reflectors, which was previously in use, has been replaced by the more effective apparatus of Fresnel, and the efficiency and economy of every part of the service have materially been advanced. At the commencement of the operations of the board the only material used for illumination was sperm oil, but the gradual diminution of the supply of this substance induced the board to attempt the introduction into this country of the cultivation of colza, and the production of oil from this plant. For this purpose a quantity of rape seed was imported and distributed through the Agricultural Department to farmers in the western States, but the supply of colza oil produced was not more than sufficient for domestic use, and by no means enough for general adoption in the light-house service. In consideration of this condition of affairs a series of investigations were undertaken by the board in regard to different materials for illumination, which has resulted in the introduction of lard oil, as not

only a much cheaper material, and one to which there is scarcely any limit of supply in this country, but also as better adapted to burning in light-house lamps than any other illuminating fluid which has, as yet, been proposed. The principal objection to the use of this material at first was its tendency to solidify at a slight reduction of temperature; but this has been effectually overcome by an arrangement of the lamps, in which the heat evolved at the point of combustion is applied to keep the oil in a liquid condition. The introduction of lard oil was gradual, being first used in the larger lamps, while the smaller ones were still supplied with sperm or colza; but during the last year it has been successfully introduced into lamps of all sizes, and in every position in which lights are required along our seaboard.

Various propositions have been urged upon the board for the introduction of kerosene and other forms of petroleum; but, after a careful series of experiments in regard to this substance, its use has been discarded, with a single exception, namely, that in which a small quantity of it is mingled with lard oil, for burning during cold weather on the light-ships; but even this application is not approved, and will be discontinued as soon as lamps of a form better adapted for this service can be constructed.

The reason for not using petroleum is the danger arising from its highly inflammable character, and the explosiveness of its vapor when mingled with atmospheric air. In the larger lamps of the light-house service a degree of heat is evolved sufficient to cause the ignition at once of the whole mass of the liquid, instead of confining the combustion to that part which is drawn up into the wick. In the smaller lamps danger principally arises from the vapor evolved from kerosene by the heat of the lamp, added to the ordinary temperature of the room. Ten per cent. of this vapor, of a given density, diffused through the air in the space above the oil in the reservoir, produces a detonating compound, which is capable of exploding with the violence of gunpowder, and of thus causing accidents of the most serious character. When an explosion of this kind takes place, the reservoir is usually broken in pieces, the oil ignited, and, while in a state of intense combustion, is projected in every direction. The danger is enhanced from the fact that the burning oil cannot be extinguished by water, but floats and burns on the surface of this liquid. Even the mixture of five or ten per cent. of kerosene with lard oil is not free from danger; the two ingredients of this compound do not enter into a chemical combination, and the explosive vapor is evolved with almost as much readiness from the mixture as from kerosene alone.

One difficulty in the way of the introduction of lard oil was the want of some definite means by which the illuminating quality of the samples could be determined. This difficulty, as stated in a previous report, has been overcome, and a system of scientific precision introduced, by which the board is always assured that the article accepted is in strict conformity with the terms of the contract. For making the test of the oil, and other experiments connected with materials used in the light-house service, a photometric room and laboratory have been established at the depot at Staten island. At this place, also, for the better preservation of the oil, and to facilitate the inspection, a large vault, furnished with five tanks, each capable of containing 10,000 gallons of oil, has been constructed. The tanks, which are kept at a nearly uniform temperature during the whole year, preserve the oil from deterioration due to chemical changes, prevent the loss by leakage, and facilitate the precise measurement of the quantity which has been received, as well as that which is on hand at any time, by merely inspecting a graduated index.

The board has also introduced important improvements in the lamps usually supplied by the makers of the Fresnel apparatus. These are of two classes, the mechanical lamp and the moderator lamp. In the former the oil is pumped up to the burner from a reservoir below by clock-work, impelled by the descent of a heavy weight. This apparatus is of a complicated character, and is subject to derangement; the valves must be renewed from time to time and the clock-work cleaned. The proper performance of these operations is beyond the skill of an ordinary keeper, and requires the frequent aid of a trained lampist. The *moderator* lamp is less complicated, and was invented to obviate the difficulties just mentioned. In this lamp the oil is forced up from a cylindrical reservoir below by the descent of a loaded piston, and the supply to the burner, which would otherwise diminish as the weight of oil, added to that of the piston, becomes less, is regulated by increasing the size of an opening in withdrawing from it a wire slightly tapering. This apparatus, however, is liable to irregularity on account of derangement of the supplying apparatus, the varying friction of the packing of the piston, as well as the change in the flow of the quantity of oil, owing to its less liquidity on account of a diminution of temperature. The improvement consists in substituting for these lamps one of constant level, invented by Mr. Joseph Funck, the foreman of the workshop at the light-house depot, Staten Island. In this lamp the reservoir containing the oil is placed above the burner, and the flow of oil necessary for perfect combustion regulated by a floating piston placed in an enlarged portion of the supply tube, and carrying on its upper surface a conical projection, which increases or diminishes the size of the supplying orifice in accordance with the rapidity of combustion. This lamp is not only free from the objections mentioned as pertaining to the other lamps, but is less expensive and better adapted to the burning of lard oil. It affords a freer combustion, and consequently a more intense light, though at the cost of a larger amount of the burning material. This is principally due to passing the heated air and products of combustion from the lamp through a cylindrical opening in the reservoir of the oil, forming, as it were, a prolongation of the chimney, and thus keeping the oil at a temperature which prevents freezing in the coldest weather, and supplies it to the burner in the best condition for combustion. Moreover, the lamp is so simple in its construction as to seldom need repair, and can be kept clean and in good condition by any keeper of ordinary intelligence. The superiority of this lamp has now been established by the trial of a number of years, there being at present in actual use 1 of the 1st order; 14 of the 3d order; 7 of the 3½ order.

They are much liked by the keepers, as they give less trouble in attendance, and it is the intention of the board to adopt them in all cases in which new apparatus is supplied to light-houses, or in which lamps of the old form are to be replaced.

Not only has a series of experiments been made on the different illuminating liquids, but also on light of different character, viz.: the electrical light, the oxy-hydrogen lime lights, and the magnesium lights. In order to study experimentally the peculiarities of the electric lights, one of the latest electro-magnetic machines, that invented by Mr. Wilde, of Liverpool, has been purchased. The committee on experiments have, however, found difficulty in procuring an engine with the requisite gearing to obtain the rotary motion of the armature necessary to produce the maximum effect of this machine. From the observations, however, which have been made in regard to it, it is, in its present form, not well adapted to light-house purposes. It requires a speed of 2,500 revolutions per minute to develop its maximum effect, but a velocity of revolution as great as



this must soon destroy the parts connected with the centres of motion, and require their frequent renewal. Besides this, the problem is not alone what machine of a given size will produce the greatest amount of electricity without regard to the powers expended, but that which will produce the greatest amount of electricity with a given expenditure of power. This problem, we think, has scarcely yet been solved.

Furthermore, from the investigations which have been made by the committee on experiments, it would appear that the penetrating power of light in absorbing media depends principally upon the number of rays which are emitted from a given luminous space; and hence, if the absorbing power of fog be similar to that of colored glass, with which the experiments have been made, the penetrating power of a beam of electric light may be equalled by one from the combustion of lard oil. This opinion is founded upon the fact that flame is transparent, and that the penetrating power of two separate flames is increased by bringing them together, as has been proved by experiments on lamps with concentric wicks.

Experiments have also been made upon the application of the oxy-hydrogen lime light, but the labor and danger connected with the production of the gases, the expensive apparatus, and the liability of the lime to become deranged, far outweigh any advantages in the way of superior illumination which can be derived from it.

The light from the combustion of magnesium has also been examined, and from the results it would appear that if this metal could be procured in sufficient quantities, and at a reasonable cost, it would probably supersede all other materials which have been proposed for light-house illumination. A flattened wire, weighing  $3\frac{1}{2}$  grains to the foot, gave a light while burning in the air, without a lamp, equivalent to 206 candles. In the present state of supply of the substance, however, it is only applicable to a casual use by the photographer, or for illuminating during a brief period illustrations in the lecture room.

The subject of fog signals, as stated in previous reports, has received the special attention of the board. The sounding instruments which have been employed are bells, steam whistles, trumpets, sirenes, and in some instances cannon. The sound from a bell of ordinary size, viz., of 2,000 lbs., or under, has less penetrating power, or can be heard to a less distance than that from either of the other instruments above enumerated. It is, however, used in cases in which the danger to be signalized is at a small distance from the direct channel. For ringing the bell, an automatic apparatus, borrowed from the French system, was first employed. This was afterwards improved, and during the past year has received another modification which greatly diminishes the amount of muscular power expended in producing the desired effect. In the old form of the machine, the descent of the moving weight was regulated by a fly-wheel, which, being in constant revolution, expended a large portion of the motive power in giving velocity to the air. In the improved apparatus, the intervals of striking are governed by a pendulum and clock escapement, which is kept in motion by a small extra weight, and which, unlocking at a given moment a detent, allows the large weight, during a brief descent, to give motion to the hammer. By this arrangement, the same number of blows, of equal intensity, are struck in the descent through the same distance of a weight of one-fourth or one-fifth the magnitude of that used in the previous form of the machine.

The ordinary steam whistle on the eastern part of our coast is a favorite instrument, it having been successfully applied as a fog signal for a number of years at Partridge island, in New Brunswick. In proportion

to the power applied, the sound produced with this instrument, as measured by the distance at which it can be heard, is less than that from the trumpet or the sirene. The sound is given off in every direction, and therefore, as in the case of the light from an ordinary lamp, without reflectors or lenses, but a small portion of the sound is utilized for signaling in a given direction. If, however, the amount of steam expended is not taken into consideration, a sound sufficient for any purpose may be obtained. But the large amount of power required to produce a given effect is not the only objection to the general use of this instrument, since it also involves the employment of a steam boiler and other apparatus not entirely free from danger, on account of explosions, and necessitating the supply of fresh water in some places where this liquid is not readily obtainable. A fog signal of this kind has, however, been ordered for West Quoddy Head, near the extreme eastern portion of Maine.

The fog trumpet is an ordinary horn of large dimensions, in which the vibrations are produced by a steel tongue put in motion by a blast of air from a reservoir in which it is condensed by a hot-air engine. When the steel reed is properly attuned so as to vibrate in unison with the column of air contained in the trumpet, the sound produced is greater than that of any other instrument with the same expenditure of power, though the absolute quantity of sound obtained may perhaps be exceeded by other instruments.

The sirene, as is well known, consists of a revolving disk perforated with holes or openings, and made to revolve with great rapidity before the head of a drum of the same diameter, also perforated with the same number of holes, and terminating the pipe leading from a steam boiler. The currents of steam issuing from the holes in the end of the drum being suddenly stopped and again allowed to move, thus alternately give rise to a sound of which the pitch varies with the rapidity of motion of the revolving plate. This instrument, to which is also attached a large horn or trumpet, affords admirable facilities for determining the penetrating power of sounds of different pitch. The sound it produces in proportion to the power expended is intermediate to that produced by the steam whistle and the trumpet. In comparing the sound of a large horn in which the vibrations were produced by a sirene with that of another in which a similar office was performed by a steel tongue, the result was in favor of the sirene, though, after improving the unison of the steel tongue in the case of the horn, the effect of the latter was increased so as to be heard, under circumstances not the most favorable, from Sandy Hook to the light-house depot on Staten island, New-York, a distance of 15 miles. A final comparison was not made at the time on account of the accidental burning of the shanty erected for the protection of the sirene, and the consequent derangement of the instrument.

Investigations in reference to fog-signals, as well as the methods of illumination, are still in progress. They involve, however, no small degree of labor and of original thought. In case of the former it is necessary not only to ascertain the instrument best adapted for producing sound at different localities, but also the proper motive power to be employed.

These investigations will be very much facilitated by the laboratory, photometrical room and other accommodations for experimental purposes, now being provided in the new building at the light-house depot on Staten island.

The operations of the Light-house establishment since the last annual report, and the requirements of the next year, are presented in detail by districts, as follows:

## FIRST DISTRICT.

The first light-house district extends from the northeastern boundary of the United States to Hampton harbor, New Hampshire. There are in this district—

Light-houses and lighted beacons.....	46
Light-vessels.....	None.
Beacons unlighted.....	41
Buoys actually in position.....	303
Spare buoys to supply losses.....	234
Tenders, (steam).....	1
Tenders, (sailing).....	None.

The following is a statement of operations, condition, and requirements:

1. *West Quoddy Head*.—A copper base for dome of ventilator; new cooking-stove and fixtures; new lantern stove, and call-bell for watch room, have been supplied. The illuminating apparatus has been examined and repaired where necessary. A cylindrical tank, 11 feet inside diameter and 8 feet 3 inches deep, with a well in the centre 4 feet in diameter and 3 feet 3 inches deep below the bottom of the tank, has been dug and walled. It is estimated that a supply of about 4,500 gallons will be obtained. The tower is reported to be leaky. The joints of the stone gallery around the parapet wall require raking out and thorough repointing with cement mortar. The tower wall, which is of brick, should be cement washed outside two coats, and the interior wall, iron stairs, window frames, and oil butts, repainted. A road from the westerly line of the government property at this place to the light-house, a distance of about three-fourths of a mile, would add much to the convenience of the station in transporting supplies. The fog-signal, a trumpet operated by a hot-air engine, established in 1866 at this station, having been found to be defective in power, the establishment of a steam apparatus designed to blow an 8-inch whistle in blasts of 10 seconds duration, with intervals of 50 seconds, is in progress. This whistle may be operated at a pressure of 100 pounds per square inch. The necessary supply pipe, &c., is now being laid. The present engine house and coal shed will be enlarged to suit the new machinery.

2. *Little river*.—The roof of the keeper's dwelling has been reshingled; new saddleboards provided; zinc placed around four windows; cooking stove renovated; lantern stove and fixtures supplied; floors painted; revolving machinery and clock cleaned; burners resoldered; and new packing and valves put in house pump; new cellar door and window shutters provided; plank supports placed under cellar stairs, and new door at head of stairs; plastering of all rooms repaired; boat-house reboarded, renailed, and roof reshingled.

3. *Libby island*.—Boat-slip repaired; new boat with sails, oars, &c., completely supplied; old boat repaired and sent to Franklin island light station; lantern stove and fixtures supplied; cooking stove refitted; floors and lantern outside painted; illuminating apparatus overhauled and new inside cover for lantern dome ventilator supplied. The fog-bell machinery, which had been broken by the blowing down of the bell tower last year, has been readjusted.

4. *Moosepeak*.—Revolving machinery cleaned; burners repacked; watch room call-bell and fixtures set; lantern door refitted; lightning conductor reset; cooking stove renovated.

5. *Nash's island*.—Cooking and lantern stoves refitted; floors painted; illuminating apparatus examined and adjusted.

6. *Narraguagus*.—Dwelling and wood-shed painted outside; cooking stove refitted; illuminating apparatus examined; burners and accessories repaired; cistern pump repaired.

7. *Petit Menan*.—Dwelling, wood-shed, and boat-house painted outside; plastering in three rooms repaired; doors refitted and floors patched; cooking and lantern stoves refitted; floors painted; 28 panes of glass set; illuminating apparatus examined; revolving machinery cleaned; burners, lamp-cover, and other accessories repaired; watch room call-bell and fixtures set; lantern painted inside. New hammer, screw-bolt, and springs for fog-bell machine supplied. The bell at this station having been cracked a new one has been provided. A new boat, with sails, oars, &c., complete, has been furnished.

8. *Winter harbor*.—Iron spindle for lantern dome ventilator; cast-iron smoke-pipe for lantern provided; cooking stove and fixtures supplied; inside wood-work of dwelling painted; illuminating apparatus examined. A new boat is required for this station, the one now in use being worn out and unworthy of repairs.

9. *Mount Desert*.—Inside wood-work of dwelling painted; 30 panes of glass set; two galvanized buckets for tower and coal shovel supplied; boat slips repaired, and doors of boat-house refitted; water-closets repaired; new boat and fixtures supplied.

10. *Baker's island*.—Dwelling painted outside; new door furnished to boat-house; cooking stove and fixtures supplied; ventilator for lantern and smoke-pipe provided; seven panes of glass set; inside wood-work of tower painted; two lens covers supplied; illuminating apparatus examined.

11. *Bear island*.—Roof of dwelling reshingled; valley releaded; chimneys and underpinning of dwelling and tower repointed with cement mortar; exterior wood-work of dwelling painted; cooking stove and fixtures supplied; illuminating apparatus examined and new tubes fitted in burners; glass set where required; new boat, with sails, oars, &c., complete, supplied.

12. *Bass Harbor Head*.—Dwelling painted outside; covering stone put on kitchen chimney; cistern pump and fixtures for cooking stove supplied; illuminating apparatus examined and burner retubed.

13. *Edgemoggin*.—Plastering in kitchen repaired; side of dwelling in wood-shed ceiled with plank; new door-latches fitted; back doorsteps rebuilt and windows reputtied; cooking stove fixtures; hinges, hooks and staples for boat-house doors; two conductor dippers and a 6-inch ventilator for lantern smoke-pipe supplied; new boat and accessories supplied.

14. *Saddleback Ledge*.—Wooden addition to tower painted outside; floors painted; 24 panes of glass set; lantern, stove fixtures, and 6-inch ventilator for tower supplied. A new boat, with masts, oars, &c., has been furnished.

15. *Heron Neck*.—Exterior and interior wood-work of dwelling painted; two doors for cellar bulkhead, with hinges and hooks provided; glass set where required; fixtures for cooking stove supplied; illuminating apparatus, burners and accessories repaired; new valves fitted in cistern pump and pipe soldered; timepiece cleaned; new boat and accessories supplied.

16. *Deer Island Thoroughfare*.—New privy built; stove fixtures and hardware supplied; illuminating apparatus examined. The boat at this station is old and worn out, and a new one, as well as a suitable boat-house, is required.

17. *Eagle Island Point*.—Stove fixtures supplied; illuminating apparatus examined, and burners retubed; boat repaired and new oars supplied.

18. *Pumpkin island*.—Wood-shed underpinned with stone, and floor partially renewed; old wooden cistern removed and a new one, also of wood, resting on stone piers, built in its place; water conductors repaired; floors and interior iron-work painted; cooking stove fixtures supplied, and 24 panes of glass set; illuminating apparatus examined and burners retubed; new boat and accessories furnished.

19. *Matinicus Rock*.—Door latches refitted; interior wood-work of dwellings repainted; 24 panes of glass set; a lantern, stove and fixtures, and 15 fathoms rope for fog-bell supplied; illuminating apparatus examined; watch room call-bell set; leak in lantern dome repaired; lanterns painted outside; pipe to pump repaired.

20. *White Head*.—Illuminating apparatus examined and repaired; new cistern pump provided; stove fixtures supplied; new boat and equipments furnished. A watch-room call-bell is required.

21. *Owl's Head*.—A frame wood-shed, 15 feet square in plan, has been built; plank steps at back door renewed, and storm house built over door; cooking stove, cistern pump, and copper ventilator for lantern dome supplied; illuminating apparatus examined; burners retubed, and timepiece cleaned.

22. *Brown's Head*.—Inside wood-work painted; roof of work room reshungled; fixtures for cooking stove; cast-iron stove-pipe for lantern supplied; glass set where required; illuminating apparatus examined.

23. *Negro island*.—Dwelling cleansed throughout; all broken glass reset, and sashes repainted two coats; outside wood-work painted, walls repointed, and leaks about window-frames and chimneys stopped; door latches repaired or renewed, as required; storm-houses constructed over back and front doors; kitchen floors relaid; walls and ceilings partially replastered; chimney flue repaired; new cast-iron sink, pump, and pipe put in, and inside wood-work painted two coats; three rooms and passage partially replastered, and walls repapered; three closets built; all inside wood-work of dwelling painted; tower porch whitewashed inside and furnished with a service closet; privy moved to the rear of the dwelling, and plank to it laid; new wood-shed, 10 x 14 in plan, built; boat-house reboarded and reshungled, and fitted with new sills, doors, and fastenings. The boat slip has been repaired with new timbers, rollers, and fastenings. The wharf has been repaired with new planking and cap sills, and a flight of plank steps supplied. Illuminating apparatus examined and repaired; timepiece cleaned.

24. *Grindel's Point*.—Lantern, stove and fixtures, and two lens covers supplied; illuminating apparatus examined and repaired.

25. *Dice's Head*.—Cooking stove fixtures; new step-ladder supplied; floors and tower stairs painted.

26. *Fort Point*.—New lantern, stove and fixtures; accessories for cooking stove; two lens covers supplied; lantern railing painted; glass set where required; illuminating apparatus examined.

27. *Tenant's Harbor*.—Cooking stove and accessories supplied; set of revolving trucks made and adjusted; revolving machinery cleaned and burners repaired.

28. *Marshall's Point*.—New cooking stove and accessories supplied; illuminating apparatus examined.

29. *Manheigin island*.—Wooden dwelling painted outside, roof of dwelling, work room and covered walk to tower reshungled, walls of dwelling repointed, glass set where required, floors painted, cistern pump and fixtures for cooking and lantern stoves supplied; wood-shed floor partially renewed; rooms partially replastered; new cooking stove provided. The fog bell keeper's dwelling has been repainted outside, bell tongue rehung.

split keys, washers, and 8 fathoms of rope supplied, revolving machinery cleaned, lamps repaired, new set of jack-screws for lens made; top of bell tower resheathed and painted, deck sheathed and painted and water conductors supplied, new doors and steps made; privy repaired; new sill put under cellar floor.

30. *Franklin island*.—Cooking stove fixtures, new clock cord, dripping butt, cast-iron smoke pipe, spikes for boat slip supplied, glass set where required, illuminating apparatus examined and repaired.

31. *Pemaquid Point*.—Illuminating apparatus examined and repaired, 42 feet man rope and stove fixtures supplied, glass set where required.

32. *Burnt island*.—New pumps furnished, fixtures for lantern stoves and plank for cellar floor supplied; illuminating apparatus examined and repaired.

33. *Hendrick's Head*.—New cooking stove and accessories and two lens covers supplied; floors painted, glass set where required; illuminating apparatus examined and revolving machinery cleaned; new sails and painter for boat supplied. The exterior wood-work of the dwelling requires repainting.

34. *Pond island*.—New pump furnished, floors and tower stairs painted; illuminating apparatus examined and repaired. The cistern in cellar of dwelling leaks and requires re-cementing.

35. *Seguin*.—The exterior and interior woodwork of dwelling, interior of tower, iron stairs, watch room deck, exterior of lantern, balustrades, &c., have been thoroughly repainted; paint closet built in cellar, two storm-house doors furnished, two pumps and 16 feet of lead pipe, tool chest and full set of tools, fixtures for cooking and lantern stoves, a 35-foot ladder supplied, glass set where required; illuminating apparatus examined and adjusted, watch room call bell set, burners and lamps repaired; cover made for fog bell machinery. The boat has been thoroughly repaired and new oars supplied.

*Halfway Rock*.—An estimate of appropriation required to mark with a light-house this dangerous rock was submitted to Congress at its last session, but no appropriation having been made, the estimate is again submitted, a larger amount than was at first estimated having been found necessary. The corresponding increase has been provided for.

36. *Cape Elizabeth*.—The towers have been repointed with cement mortar and red stripes recolored, covered walks clapboarded, and two wood-sheds 10 by 14 feet built; an oven stove and a cooking stove have been supplied, revolving machinery cleaned, lens cowl repaired, watch-room call-bells set, new smoke stack for lamp made and adjusted, wick-holders and lamps repaired.

37. *Portland Head*.—Cooking stove fixtures provided, new spring for timepiece, two new weight-blocks and stud for fog bell machinery supplied; illuminating apparatus examined and watch room call bell set, tower whitewashed, dwelling and interior iron-work painted.

38. *Portland Breakwater*.—Cast-iron smoke-pipe for lantern supplied; illuminating apparatus examined, cowl repaired.

39. *Wood island*.—Boat house and slip 150 feet long built, illuminating apparatus examined, revolving machinery and timepiece cleaned, new boat and equipments supplied.

40. *Goat island*.—New cooking stove and fixtures supplied, interior of dwelling and tower painted and walls of one room papered, illuminating apparatus examined and repaired, new boat and equipments supplied.

41. *Boon island*.—Exterior and interior finish of dwelling painted, also floors and tower stairs; two new cooking stoves and fixtures, new lens cowl, new pump and rope for boat windlass supplied; glass set where

required, boat-house renovated and boat slip partially repaired, illuminating apparatus examined, watch-room call-bell set, valves put in cistern pump; new boat and equipments supplied. The boat-slip requires additional string-pieces, straps and bolts.

42. *Whale's Back*.—The top of the pier has been repointed with cement mortar, and two of the iron straps rebolted, two 22-gallon water casks and fixtures for cooking stove supplied; a new boat and equipments and new fall for the same has been furnished. This tower is reported to leak badly.

43. *Portsmouth harbor*.—Enclosure fence and gate repaired, two rooms papered, pump spear and box, lantern stove and fixtures supplied.

44. *Isle of Shoals*.—Hinges, hooks, and staples for boat-house and walk doors and two lamp covers supplied, tower stairs painted; illuminating apparatus examined, revolving machinery cleaned, watch-room call-bell set; boat overhauled and repaired and new sails, oars, &c., supplied.

#### BEACONS UNLIGHTED.

Sharp's Rock, entrance to Saco river. This spindle, iron, was broken off some months since and a spar buoy has been placed temporarily to mark the danger. The necessary repairs to the spindle are in progress.

Trott's Rock, entrance to Portland harbor. The top of the shaft, iron, has been bent, but otherwise is in good condition.

Black Jack Rock, entrance to Kennebec river. During last winter this spindle was carried away by ice; will be renewed.

Lee's Rock, Kennebec river, carried away by ice on its breaking up last spring. The work of renewing and resetting this spindle is in progress.

Ram Island Ledge, carried away by ice; renewal and resetting in progress.

Carlton Ledge and Lime Rock, beacons finished and set.

Merrill's Ledge, Clough's Rock, beacons finished and set.

Outer Rock and Middle Ground Shoals, entrance Castine harbor. The monuments formerly marking these shoals were overthrown by the ice on its breaking up last spring. Inasmuch as spars will answer all the requirements of a commerce which has much diminished since the monuments were erected, it is not deemed advisable to rebuild these expensive structures.

Lower Middle Ground, Lubec Narrows. The wooden beacon which formerly marked this station was thrown down some years since, and its place has been supplied with a spar buoy.

The beacons in the district which have not been specially referred to in this report are in good condition.

#### BUOYS.

The following buoys have been placed to supply losses during the past year, viz: First class nun on South Breaker; first class can twice replaced on Broad Cove Rock, entrance to Portland harbor; second class can on Old Anthony or Vapor Rock; second class nun on Witch Rock, entrance to Portland harbor; third class nuns on Fort Point Reef, Bay Ledge and Bell Rock, and third class cans on Sheep Island bar, Upper Gangway Ledge, Muscle Ridge channel.

Spar buoys replaced as follows; Pond Island reef, Old Man, Green Island reef, Bunker's ledge, Seal ledge, Boon Island ledge, Old Prince ledge, Mark Island ledge, Heron Island ledge, Petit Menan bar, Prospect Harbor ledge, Seguin ledge, Halftide ledge, Green Island reef, Turnip

Island ledge, Mark I land ledge, Eastern and Western ledges, Catfish rock, Sharp's rocks, Danceberry ledge, Outer bar and Inner bar, Saco river, Negro Island ledge, Gangway ledge, Cow and Calf, Otter Rock shoal, and Middle Ground shoal, entrance to Castine harbor.

The following new buoys have been placed in Hurl Gate passage, from Kennebec to Sheepscot rivers: Approaches to Sheepscot river; entrance to Pemaquid new harbor; eastern end of Northeast ledge; Camden harbor; entrance to isle au Haut harbor; Half-tide ledge; Low-water rock in Sullivan's harbor; Petit Menan reef, approach to harbor of Narraguagus; Nova's rock, and Little ledge to mark deep water channel to Seguin passage; Pembroke river, from Eastport to Pembroke.

Care has been taken to provide and keep on hand a full supply of spare buoys and appendages, a precaution peculiarly important in this district, wherein occur such frequent losses of buoys and their moorings from ice.

#### TENDERS.

The steam tender *Iris* has been constantly employed in carrying supplies to the several light stations; transporting workmen and materials for repairs and renovations, and in raising, cleaning, painting, and replacing buoys, &c.

The boiler of this vessel being found to be defective and unworthy of further repairs, a new one has been contracted for, and will be completed and placed in the course of a few weeks.

#### DEPOTS.

The buoy depot of the district is located partly upon a ledge, and the depth of water close to is insufficient to allow the tender to lie alongside except at high water. The building is, moreover, objectionable from the fact that it extends beyond (about one-third its length) the limit of the ground at the disposal of the light-house establishment. It is recommended that the building be taken down and rebuilt with enlarged accommodations, and greater depth of water close to.

#### SECOND DISTRICT.

The second light-house district extends from Hampton harbor, New Hampshire, to include Gooseberry Point, Massachusetts. There are in this district—

Light-houses and lighted beacons.....	54
Light-vessels.....	9
Beacons unlighted.....	47
Buoys actually in position.....	468
Spare buoys to supply losses.....	578
Tenders, steam.....	1
Tenders, sailing.....	1

#### LIGHT-HOUSES, LIGHT-VESSELS, AND LIGHTED BEACONS.

45. *Newburyport harbor and beacon.*—New pipe and two boxes for cistern pump supplied; one room papered; kitchen chimney taken down to the roof and retopped; defective joints of two chimneys repointed with cement mortar, and tops painted two coats; large fireplace in kitchen bricked up, and hearth partially relaid; the privy, which had been blown down, has been righted and repaired. The inspector reports that in consequence of the great change of position of the bar at the entrance of this



harbor, these lights would be better guides to navigation if placed nearer to the northern extremity of the island.

46. *Ipswich harbor and beacon*.—Dwelling thoroughly repaired, with new windows, cistern, and well-pumps; stove fixtures, door latches, cellar case, shelving in cellar; exterior wood-work repainted; porch reshingled, and space enclosed from porch to privy; illuminating apparatus examined; revolving machinery cleaned; a set of new lens trucks of bronze supplied; burners repaired; new cooking-stove and accessories supplied. The plank walk leading from the dwelling to the range light, 989 feet in length, requires renewal.

47. *Annisquam*.—Two rooms and entry of dwelling papered; leaks around chimney stopped; shingling on roof of barn patched, and lamp-heater supplied; new gate at entrance to grounds built, and eight fathoms rope for well furnished; burner repaired.

48. *Straitsmouth*.—A brick cistern built in cellar of dwelling, and new pump and lead pipe furnished; 20 lineal feet of wood conductors put up; plastering of one room repaired; one chimney retopped, and interior of dwelling painted; lamp heater supplied; burners repaired; cooking and lantern stoves supplied. The east end of the dwelling leaks; attempts to find the leaks have been unsuccessfully made.

49. *Cape Ann*.—Boat-ways repaired; cistern of new dwelling enlarged; chimney retopped; ventilator reset; wood-shed enlarged, roof renewed, and sides shingled; ledge removed by blasting; old stone-house reshingled and walls repointed; stove fixtures, lamp covers, boat compass supplied, and boat repaired; the scow used for landing fog-signal engine has been redecked; cistern and oil-butt stands recovered with boards, and board partition built in attic of wooden dwelling for clothes press; illuminating apparatus examined; burners repaired; interior of both towers and exterior of wooden dwelling painted two coats; 37 sets window blinds and trimmings for both dwellings provided, painted, and hung; two new cistern pumps supplied; one room and two entries papered; the fog-signal engine has been repaired and repacked throughout, in April, July, and September.

50. *Eastern Point*.—Old porch removed and new porch built; cistern ventilator and filtering box supplied; house roof partially reshingled and repaired; water conductors, threshold, and sill of outer door renewed; partition built in chamber for a clothes press; cistern pump renewed and cistern recemented; barn repaired with new sills, floor, and side boarding; exterior trimmings of dwelling repainted; also kitchen floor and bell tower; ventilator for kitchen chimney supplied; stove fixtures and chest of tools furnished; two rooms papered; illuminating apparatus examined and repaired. A new bell weighing about 1,120 pounds was provided with the proceeds of sale of the old bell and a condemned bell, which had long been in store in the first district. In February last a set of Stevens's improved striking apparatus, including weight, for the fog bell was erected, and the old machinery properly cared for. The cellar at this station is damp and requires attention. The top of bell tower leaks, and the covered walk will require repairs next season; a fence on the northerly line is needed.

51. *Ten-pound island*.—Boat-house and ways built; partition set under eaves of dwelling to make a clothes press; floors railed and new trap-door for lantern man-hole supplied; boat-house painted; new oil-cloth for lantern deck, new boat and accessories, chest of tools, and stove fixtures supplied; timepiece repaired; chimney cleaned out and retopped; ventilator reset; stone wall around house and at junction of storm-house and tower repointed; ceiling of rear entry replastered; illuminating apparatus examined and burners repaired.

52. *Baker's island*.—Bell tower and lanterns of both towers painted; new window frames, packed with paint cement, set in eastern tower; lantern and cooking stoves refitted; illuminating apparatus examined and repaired; fog-bell machine repaired and adjusted; timepiece cleaned; new boat with sails, &c., complete, and chest of tools supplied.

53. *Marblehead*.—Kitchen hearth relaid in concrete on stone foundation; ceiling of one room replastered; glass set where required; sashes reputtied and painted; shed door repaired; boat-house repaired with new sills, floor, saddle-boards, and roof resingled; outside trimmings of dwelling repainted; illuminating apparatus examined; burners repaired; timepiece cleaned and oiled; new ensign and halyards for boat; chest of tools supplied; the covered walk to the tower is reported to be leaky and requires resingling.

54. *Egg Rock*.—New floor laid in wood-shed and roof repaired; junction of tower and roof releaded; weather strips fitted to doors and iron plates to sills; frame of one door repaired and latch fitted; tin water conductors supplied; boat repaired; illuminating apparatus examined, repaired, and adjusted.

55. *Minot's ledge*.—Entrance ladder repaired; stove fixtures supplied; also ensign and halyards, hand lamps for watch-room, new boat moorings, and boats repaired.

56. *Boston*.—A plank platform, 40 feet long by four feet wide, has been built from the kitchen door to the wood-shed, with a close board fence instead of hand-rail; new cistern pipe fitted; new folding outside cellar doors made; glass set where required; wood-shed resingled and weatherboarding partially renewed; part of bank wall near tower relaid in cement mortar; two new sink drains, each 20 feet long, laid, and a well cover of joist and plank made. Boat-house repaired with new cleat door and two-hinge pintles, and useless door boarded up; double doors restripped and hinges refastened. A new sill has been put in coal-shed and one end of shed reboarded. The inner side of the south pier has been replanked vertically on an area of 36 feet by eight feet, and the tops of the same repaired by renewal of defective plank. The inshore corner has been refilled with 15 hundred weight of stone, and broken planking renewed. The outer side of the north pier has been repaired with 160 superficial feet of planking and 35 cubic yards of stone filling, the caps having previously been studded up with posts and stone blocking, and 152 tons of heavy stones have been placed outside a distance of 60 feet in length, and extending from the planking about four feet.

The sloop *Billow*, in delivering this stone, was caught between the piers—the passage in and out having been safely made in a previous trip—was left by the tide and fell about eight feet, having 80 tons of stone on board. She was damaged beyond the possibility of extrication in a whole condition, and was stripped and abandoned by her owners. As she laid at the entrance of the only landing at the station her immediate removal was a necessity, and a contract was therefore made to cut off her bow, fill both parts with casks and tow her to Quincy, where she was sold at auction. Four fender piles split by the sloop have been renewed and securely fastened.

The brick lining of the tower has been pointed, also stairs and watch-room walls; two storm windows for dwelling built; glass set where required; call-bell fixtures, stove fixtures, lamp smoke-stack for watch-room, and iron pipe to lead from smoke-stack to lantern ventilator, also damper for the same supplied; illuminating apparatus examined; revolving machinery cleaned and oiled; fan regulator and rod lamp repaired; new oars and boat moorings supplied and boat repaired; tool chest furnished.

57. *Narrows*.—Ice-breaker painted; flight of wooden landing steps renewed; galvanized ventilators on two chimneys having rusted out, were removed at the roof and chimneys retopped with brick, with an arch turned on each and painted; illuminating apparatus examined, repaired, and adjusted; new stove fixtures, oars, boat-falls and moorings, and chest of tools, supplied.

58. *Long Island Head*.—One side of roof of dwelling addition reshungled; door latch renewed; service closet built and privy rebuilt; roof of boat house reshungled and plank walk repaired; exterior of tower repainted; globe ventilator set; plank walk to boat house rebuilt a distance of 35 feet; new sill put in boat house platform; illuminating apparatus examined and repaired; new burner and lamp heater, stove fixtures, supplied.

60. *Plymouth*.—Illuminating apparatus examined and repaired.

The exterior and interior of the dwelling and 18 pairs of blinds require repainting and blinds to be repaired. New flight of steps to outside entrance of cellar required.

61. *Race Point*.—Cistern pump, cooking stove and appendages, chest of tools and hand lantern for use at fog bell supplied; illuminating apparatus examined and timepiece cleaned.

62. *Long Point*.—Roof of dwelling patched and railed, and all leaks stopped. New stove and cistern pump required.

63. *Mayo's Beach*.—Leak in tower stopped with paint cement; tower and exterior trimmings of dwelling repainted; glass set where required; illuminating apparatus examined and adjusted; burners repaired; cooking stove and chest of tools supplied.

64. *Billingsgate*.—Plank platforms around the buildings renewed with joists and planks; walk from dwelling to landing relaid; arch turned over top of kitchen chimney; roof of shed patched; tower stairs, pedestal, &c., painted; stove fixtures, lamp heater, supplied.

65. *Sandy Neck*.—One room papered; new sail boat supplied; lamps repaired. Tin cowl required in lantern; also leaks in east gable of dwelling and around tower windows to be repaired.

66. *Cape Cod*.—Roof valley releaded and shingling railed; saddle-boards and window frames packed with paint cement; storm doors repaired; floor of covered walk repaired, and rebuilt 300 feet of enclosure fence; a plank sink drain and cesspool laid; one chimney arched in place of ventilator blown off; call bell fixtures set; tie rods fitted around parapet wall outside, the lower end of each having a cross head bolted to the gallery stone with wedge bolts, and the upper end going through the projecting iron deck of lantern with a nut turned on; three rooms papered; lantern glass set; tower stairs and decks painted; illuminating apparatus examined and lamps, &c., repaired; rope for white-washing tackle, wick rings, stove fixtures supplied, and oil butts repaired.

67. *Nausett*.—Ten new window frames provided and set; chimney pieces in two rooms repaired; glass set where required; old windows repaired; new sink drain of plank laid and plank cesspool built; new sill put in end of barn and boarding and battening repaired; top of one chimney from which ventilator had been blown, built up with brick three feet, braced to roof with four iron braces, and arch of galvanized iron put on top; partition of matched boards, with door built in assistant's room and painted; windows and frames painted, three coats; lock fitted to tower door; lamp repaired; oil carrier and chest of tools supplied.

68. *Chatham*.—Defective plastering of tower walls renewed; two chimneys of dwelling rebuilt from the roof; repointed one chimney top and cement-washed the cistern; roofs of dwelling reshungled and patched; front door cased and door blind hung; new gutters set; exterior trim-

mings and chimneys painted; covered walk and fences repaired; arch turned on kitchen chimney; two new windows and frames in tower made, set and painted; new frame made for cellar door and painted; one room papered; illuminating apparatus examined and repaired; timepiece cleaned and oiled; two lucernes, two lamp heaters, new oil cloth, new cooking stove and fixtures supplied.

69. *Pollock Rip light-vessel No. 2.*—This vessel was run into by the steamer Neptune on the 21st December, 1867, and very badly damaged. She was taken to New Bedford and thoroughly repaired at an expense of \$5,000, and returned to her station March 9; the Relief occupying the station during her absence. The papers have been placed in the hands of the United States district attorney to commence suit against the owners of the Neptune. Whilst in New Bedford for repairs, the lantern was taken off and thoroughly overhauled and repaired; reflectors cleaned and polished, new rack socket supplied; glass set, top puttied and ventilator repaired, apparatus generally repaired.

70. *Monomoy Point.*—Wash boiler set in cellar of dwelling; brick oven repaired and oven door and cellar window supplied; iron sink set in kitchen and lead spout connected; new window and frame; a painter for boat supplied; illuminating apparatus examined and repaired.

71. *Shovelful Shoal light-vessel No. 3.*—This vessel was taken to New Bedford in August, 1868, and supplied with a new hawse pipe; 30 fathoms new chain cable; belfry; windlass purchase, tiller, try-sail mast, outer jib; plate glass for lantern; paint and oil for painting; lantern house repaired; deck under lantern house calked and sheathed; 30 sheets new metal put on bottom; illuminating apparatus repaired.

72. *Handkerchief light-vessel No. 4.*—This vessel was taken to Hyannis in July, 1868, and 12 feet of false stem put in; metal on bottom repaired; new chock for step of lantern mast; extra purchase for windlass; some new rigging; new bedding; new foresail and jib and lightning conductor supplied; bell recast and old sails repaired; illuminating apparatus examined, and spare lamps and accessories supplied.

73. *Nantucket (Great Point.)*—One chimney rebuilt above the roof and braced, one repointed and one cleaned and retopped and ventilator reset; ceiling of portico plastered; window frames packed; roof patched and renailed; top of cistern repaired and cover made; sink drain relaid and barn repaired; new cooking and lantern stoves supplied.

74. *Sankaty Head.*—Iron sink, cistern pump and lead pipe supplied; lantern dome ventilator renewed; illuminating apparatus examined and repaired.

75. *Nantucket new south shoals light-vessel No. 1.*—Spare anchor; try and square sails; spare chain; leather hose; set of scales; new bedding supplied; old sails repaired; lamps cleansed; new burners fitted; two burners repaired, and 10 wick racks resoldered.

76. *Gay Head.*—Lantern and tower stairs painted; parapet doors repaired; barn repaired; illuminating apparatus examined; revolving machinery cleaned; lamps centred and levelled; burners repaired, and tin-ware resoldered.

77 and 78. *Brant Point and Beacon.*—All plank platforms and walks around the premises renewed; privy braced with joists; enclosure fence repaired; new pump, 5 panes lantern glass, new sail boat, and chest of tools supplied; illuminating apparatus examined; timepiece cleaned and oiled; lamps repaired. The dwelling and tower are leaky and require repairs. The range light requires new posts, repairs to boarding around the eaves and covering inside overhead.

79. *Nantucket Cliff Beacons.*—Plank walks renewed; illuminating ap-

paratus examined and adjusted; timepiece oiled and cleansed; lamps repaired; two lamps refitted with new burners; chest of tools supplied.

80. *Bass River*.—Illuminating apparatus examined; timepiece oiled and cleaned; burners repaired; chest of tools supplied.

81. *Bishop and Clerks*.—New boat fender built and fitted; protecting stones around the tower pier replaced, laid in cement mortar and tied together with iron dogs and backed with heavy stones laid in cement; iron entrance ladder to tower provided and door set at foot of lower stairway of tower; glass set where required; illuminating apparatus examined; revolving machinery cleaned; burner repaired; lamp heater and tools supplied.

82. *Hyannis*.—New box and spear furnished for yard pump; new box for cistern pump; bolt for door, canvass cover for folding doors of cellar, and chest of tools supplied; enclosure fence repaired; illuminating apparatus examined and burners repaired.

83. *Cross Rip light-vessel No. 5*.—This vessel was taken to Hyannis in July and the metal on bottom repaired; part of deck calked; tin and crockery ware and cordage supplied; boat repaired.

84. *Cape Poge*.—Chimney ventilator set; chest of tools supplied; burners repaired. The inspector reports that the bluff upon which this light is situated is rapidly wearing away and the light will soon require removal further inland.

85. *Succonnesset Shoal light-vessel No. 6*.—New bedding, new awning, and boat sails, tin and crockery ware supplied; two panes of glass set in lantern; lamps repaired; pumps and davits repaired and bulwarks partially replanked. A set of new lamps (8) is required.

86. *Edgartown*.—Roof of dwelling, tower, wall, and corner boards repaired and leaks stopped; two rooms and entry repapered; storm house and store shed built; sink, gate, and planking of bridge repaired; illuminating apparatus examined; timepiece oiled and cleaned, lamps and burners repaired.

The two large wooden cisterns in dwelling require to be taken down and the stone foundation repaired. About 30 feet in length of the stone protecting wall of the causeway leading to the light-house, at a point on the seaward side where the northeast winds and tide strike, have settled so that they afford no protection from the sea, and require to be replaced. It is believed that there is a sufficient quantity of stone lying at the inshore end of the causeway. These renovations have been ordered.

87. *Holmes's Hole, West Chop*.—Illuminating apparatus examined, burners and tin-ware repaired. An iron sink in place of the wooden one, nearly worn out, is required; also three new doors and repair of three others; roof of dwelling needs patching; new privy and one pane of lantern glass required.

88. *Nobsque Point*.—Corner boards of tower packed with paint cement; walls of dwelling repointed; plastering renovated; cistern recemented; nailed studding in one room and reset base boards; sink built in kitchen; one window renewed, all others repaired and blinds repainted; new weather boards on east end of tower fitted; wooden addition and exterior trimmings repainted, two coats; new yard gate set; illuminating apparatus examined and repaired.

89. *Tarpaulin cove*.—Wooden addition, 9 by 15, to dwelling built; new plank platform laid; privy repaired and reshingled on two sides; boat-house roof patched and railed, and doors refitted; eaves of dwelling reshingled; two doors refitted and window sash and cellar case repaired; blinds and exterior trimmings painted; illuminating apparatus examined and repaired; timepiece cleaned and oiled; oil butts and boat moorings supplied.

The boat-house is very much out of repair, and it is proposed to build a new one next year. A covered walk from the tower to the dwelling is also needed.

90. *Vineyard Sound light-vessel No. 7.*—New bedding, hoods for hatches, new boat sails, blocks, metal on bows, supplied; bulwarks repaired; lamps refitted and repaired.

91. *Hen and Chickens light-vessel No. 8.*—This vessel was taken to New Bedford, decks resheathed and other necessary repairs made; caboose, deck light for cabin, new windlass purchase, new boat, new trysail mast, signal lantern, stove fixtures, blocks, &c., supplied; illuminating apparatus examined and lantern glass set.

92. *Cuttyhunk.*—Illuminating apparatus examined and repaired.

93. *Dumpling Rock.*—Lower end of boat-slip refastened; new boat-house built, sides and roof boarded and shingled, and painted, two coats; double-board floor, and attic single-board; four windows, double doors in one end and single door in side, tongued and grooved; sills bolted to rock. Platform renewed, 40 feet in length 9 feet 6 inches wide, and 60 feet in length 5 feet wide, of 2-inch plank, on sills 6 by 6 bolted to the rock; roof of shed reshingled on tarred paper; new floor laid in one room; pawl to crane repaired; sliding strips to shed door renewed; tower and all exterior trimmings of dwelling painted one coat, new storm-blinds three coats; one skid in boat-slip renewed; walls repapered; illuminating apparatus examined and burners repaired; new blocks for boat-falls, new sail-boat and accessories, supplied.

94. *Clark's Point.*—Illuminating apparatus examined and burner repaired; stove fixtures supplied. This light-house is about one-fourth mile from the dwelling and stands directly under a face of the fort which is building, and in the certainty of its proposed speedy discontinuance in that site, has not received the attention in the way of repairs which it requires. Steps are in progress for its removal to a position upon the fortification works.

95. *Palmer's island.*—Illuminating apparatus examined, lamps repaired and brackets provided; new boat moorings supplied and boat repaired. Interior of dwelling requires painting.

96. *Ned's Point.*—A section of the stone wall protecting this site has been entirely relaid a distance of 37 feet in length, 7 feet high, and 3 feet wide, and well backed with stone; the top of the wall, for an additional length of 123 feet, has been relaid; new porch built against south side of dwelling, enclosing yard pump; leaks in dwelling stopped with paint cement; pump boxes releathered; new platform of plank built over well; new floor timbers set in one side of dwelling, beam 8 by 8 inches, with brick pier under centre; other timbers 3 by 8 inches and 3 by 9 inches, and three new sills 3 by 8 inches alongside of old sills in the other side of the dwelling. An outside entrance to cellar has been built, 3 feet 8 inches wide, with seven stone steps, with an outside shed covering opening from covered walk. The large chimney in the kitchen, including a brick oven and large fireplace, taken down and rebuilt, and galvanized iron ventilator from old chimney reduced in size at base and reset; the sink, which interfered with a window, removed to side with the chimney; closet set and shelved; ceiling and walls of kitchen replastered; new stove-pipe thimble and pine mantel shelf set; pantry built, shelved, lathed and plastered; closet provided; door-way from pantry to east front room made; in east front room, floor taken up, timbers renewed, and floor replaced, base boards partly renewed, plastering renewed, mantel shelf removed and reset on iron brackets, closet built under stairs, room papered and painted; dormer window built; inside of curbing floored with brick

from chimney. Unfinished entry at head of stairs lathed and plastered; scuttle window set in roof of kitchen; east roof of dwelling reshungled; 10 pairs of blinds and outside front door repainted one coat, and exterior trimmings and new work of interior two coats; two new doors and trimmings furnished; illuminating apparatus examined and repaired.

97. *Bird island*.—Tower parapet sheathed outside with matched pine boards, joints packed with white lead and painted two coats; sea-wall rebuilt for a length of 220 feet from the bottom average 7 feet high, 4 feet thick, and well backed; boat-ways repaired with seven new rollers; distance between landing piers increased; boat cradle fitted to receive new boat; boat-house and well-curb painted; new hook for head of boat cradle, new stove fixtures, new sail-boat and accessories, supplied; illuminating apparatus examined; revolving machinery and timepiece cleaned.

The work of relaying the sea-wall, refastening sections of landing piers, building close board fence, and painting the dwelling, is in progress.

98. *Wing's Neck*.—Roof valleys reshungled; gutters worked down at ends and all leaks stopped with paint cement; three chimney tops repointed and chimneys painted two coats; repainted two rooms, exterior trimmings, tower (on roof of dwelling,) cellar doors, and well-curb; three rooms repapered; inside cellar door rehung; one pane of glass set in lantern.

*Relief light-vessel No. 9*.—New windlass purchased; four panes of glass for lantern supplied; sails, blocks, pump, and decks repaired.

This vessel has been kept in readiness to occupy a station at any moment when the withdrawal of a light-vessel for repairs was necessary, or when the light-vessel had been driven from her station by any casualty.

The inspector reports that the light-vessels have all been put in excellent condition and all necessary articles supplied. Two spare bells have been cast, and are kept in readiness to be hung in case of accident to those now in use.

#### UNLIGHTED BEACONS.

*Spindle Rock*.—The small iron spindle which marked this rock was carried away by ice and has been replaced.

*Bird island*.—This stone beacon, which had capsized, was righted up and filled around with 40 tons of riprap stone.

*Sunken island*.—The spar and cage which had been carried away have been reset.

*Half-tide Rock*.—This beacon, stone with a wooden spindle, was carried away by the sea. Its renewal is now in progress.

*Little Aquavitæ*.—This wooden spindle was carried away by the sea last spring. It has been renewed and replaced.

*Hardy's Rock*.—The spar which had been carried away by the sea has been renewed and replaced and supported by four iron rod braces one inch diameter.

*Bowditch beacon*.—Several supporting stones near the base of this spindle have been knocked out of position and the spindle is out of plumb. No present repair is contemplated.

*Halfway Rock*.—This beacon was demolished several years ago, and as it stood upon a rock large and high enough to afford a sufficiently prominent mark, no attempt has been made to rebuild it.

*Ram's Horn*.—The top of the beacon, which had been carried away by ice, has been relaid and mast and day-mark renewed.

The beacons in this district not herein specifically referred to are in good condition.

## BUOYS.

In this district during the past year, 103 buoys have been carried away or moved from their true positions. About one-third of this number have been recovered and replaced, and the deficiency made up from spare buoys on hand. Only five buoys are now known to be out of positions, and these the tenders are now engaged in replacing. All the other buoys have been shifted and painted; moorings examined.

The bell-boat off Harding's ledge has been taken ashore, her bottom cleaned and painted, and her moorings put in good order.

A spar buoy has been placed to mark a detached rock south of the extremity of East Chop Holmes's Hole, and a similar buoy placed to mark another rock at the entrance to Edgartown harbor.

Of the spare nun and can buoys on hand, 123 are new buoys of original faulty construction, which after alteration and strengthening are still found unreliable. Several have been again altered by repacking the tompons with vulcanized rubber, and some of them have been for some time in use and appear to stand well. Sixty new stone sinkers have been contracted for, to be delivered at Gulf island in October, ironed ready for use.

Some additional new spar buoys will soon be required. A large part of the old spar buoys reported on hand are at Wood's Hole, and are duplicates of those in position. A considerable number, the tops of which have been broken off, can be redressed and fitted for short buoys at small expense.

## TENDERS.

The buoy tender Wave (schooner,) employed in the northern part of the district, was carefully examined and an estimate of required repairs submitted. After the commencement of these repairs, the vessel was found to be much more decayed than was anticipated. She had to be nearly entirely new topped as well as partially new planked below the water line, and new caulked and metalled throughout. This vessel is now as well adapted to the service as a sailing vessel can be, and is believed to be stronger and more efficient than ever before.

The steam-tender Cactus having been constantly employed during the winter in attending upon the light-vessels and buoys in the southern part of the district, authority was given to have her taken upon the railway and her planking and metal, which had been considerably injured by ice, repaired. Before, however, there was an opportunity to attend to these repairs, the vessel took fire, (probably from the hair-felt about the head of the boiler,) and was only preserved from total destruction by the energy and presence of mind of her master. The damages, with the other repairs authorized, were promptly attended to; the boiler protected from a like occurrence by being covered with galvanized sheet iron, and an iron bulkhead substituted for one of wood near the forward end of the boiler. The vessel is now in excellent condition.

The supply vessel Guthrie was reported by her master, on his return from his summer cruise of 1867, as giving unmistakable signs of weakness. A survey was held upon her and she was found to be in need of very extensive repairs. The vessel was put in the hands of ship-builders for repairs under contract, and she has been put in a condition of complete efficiency.

During the progress of these repairs the schooners J. Bender, jr., and Mary Willey were chartered temporarily to perform the duties belonging to the Guthrie.



The repairs to the supply vessel *Pharos*, which were in progress at the date of the last annual report, were duly completed, and this vessel has been regularly engaged in carrying supplies to light-stations.

#### DEPOTS.

The buoy depot at Gulf island, where the buoys and appurtenances are kept for the part of the district north of Cape Cod, is in good order, except that some of the sheds for storing articles are in need of slight repairs.

During the past year a valid title to the buoy depot at Wood's Hole having been obtained, plans and specifications have been prepared for increasing the wharf facilities; enlarging the area devoted to storage of buoys and appurtenances; removal of present buildings to more convenient sites, and erection of coal-sheds and water tanks; also, a building to contain blacksmith's shops, cooperage, paint room, and office.

It is proposed to obtain the requisite earth-filling by dredging the channel across the bar at the entrance to the harbor, so as to insure the passage of the relief light-vessel which it is designed to station at this place instead of in Great Harbor, as heretofore.

#### THIRD DISTRICT.

The third district embraces all aids to navigation from Gooseberry Point, Massachusetts, to include Squam Inlet, New Jersey, as well as Lake Champlain and Hudson river. There are in the third district—

Light-houses and lighted beacons.....	94
Light-vessels, (one being a relief) .....	8
Beacons, (unlighted).....	40
Buoys actually in position.....	340
Spare buoys, to supply losses.....	379
Tenders, (steam) .....	1
Tenders, (sailing) .....	1

The operations in the district, as reported for the present year, and as proposed for the coming year, are as follows:

99. *Brenton's Reef light-vessel No. 11.*—A new lantern and repairs to another have been authorized, and the requisite materials have been provided; but owing to the absence of suitable mechanics the work has been delayed. Repairs to boats, caboose, &c., have been made during the year.

100. *Beaver Tail light-house.*—The present condition of this station is not very good. The tower leaks and is quite damp. The paint on the iron-work, stairs, &c., is worn off.

It is proposed to cover the brick-work inside the tower with several coats of cement wash; to repoint the granite work, and repaint the iron-work; also, to repaint the wood-work of the keeper's dwelling, and raise the floor of the cellar.

The fog-signal is a Daboll horn, operated by an Ericsson hot-air engine. It has recently been repaired; but the keeper reports difficulty in getting heat sufficient to start it in less than thirty minutes after lighting the fire, and that even sixty minutes are required when the weather is very cold. It may be necessary to substitute some other engine before the difficulty is entirely removed.

101. *Lime Rock light-house.*—This station is in good condition, with the exception of the cellar walls. The leaks in the floor, as proposed in

the last annual report, having been stopped by concrete, the water sometimes forces its way through the cellar walls. The walls, which are of brick, are not sufficient to resist the pressure of the water coming from the seams and cracks in the rock out of which the cellar is cut. It is proposed to line the sides with a brick wall, of four inches thick, leaving a space of three-quarters of an inch between it and the old wall, and then fill up this space with asphaltum.

102. *Newport harbor*.—The old building has been removed. It is proposed to fill up the old cellar and level off the grounds.

*Rose island*.—By act of Congress approved July 20, 1868, the sum of \$7,500 was appropriated for the establishment of a light on the south end of this island. The work of constructing the requisite buildings will be commenced early in the ensuing spring.

103. *Dutch island*.—The wood-work requires painting, which will be attended to; otherwise this station is in good condition.

104. *Poplar Point*.—The keeper's dwelling is built of rubble masonry, one story high, with an attic. An octagonal tower of wood rises from the eastern gable, and is crowned by a lantern of old and discarded style, the deck and roof of which leak badly. The entrance to the tower is through a bedroom, of which it forms a part. It is not lined inside, and in winter freely admits cold and snow. No provision is made for keeping the stores and supplies. All the wood-work needs repainting, and the well requires a new chain.

The wall which was built along the greater portion of the water front is in a dilapidated condition, caused principally by frost. It has been in this condition for a number of years, and from observation it is evident that no serious damage will result if left in its present condition. As it would require a considerable amount of money to rebuild the wall, it is recommended that it be not done at present.

It is proposed to replace the present lantern by a new one of the beacon pattern, with iron deck-plate; to separate the tower from the bedroom by a partition; to line the inside of the tower with ceiling boards, and to provide closets and shelves for properly keeping the stores and supplies; to light and ventilate the bedroom thus separated by a dormer window; to repaint the wood-work, and to provide a new chain for the well.

105. *Prudence island*.—The dwelling requires repairs and thorough repainting, both inside and out. A suitable room should be arranged, with closets, shelves and hooks, for proper keeping of the stores, which are now unprovided for. A new stove and ladder are needed for the tower.

106. *Bristol ferry*.—This station consists of a square brick tower, attached to the keeper's dwelling. It is built without any furring or air-space, and is therefore damp. It is proposed to have those rooms in the tower which are used for store and watch rooms furred off and lined. A new ladder is also required.

107. *Warwick Neck*.—All the wood-work requires repainting, and the ceilings in several rooms need repairing; gates need renewing, and the out-buildings considerable repairs.

108. *Nayatt Point*.—The transfer of this light to Connimicut Point beacon having been authorized, the requisite preparations have been made and the transfer will take place on the 1st November, 1868. It is proposed to retain the dwelling for the use of the keeper of Connimicut Point beacon. A small boat landing will have to be built, and slight repairs to the dwelling will have to be made.

*Connimicut beacon*.—This was formerly an unlighted beacon, was built

of granite, and very substantial. An appropriation for the purpose having been made by Congress, it was prepared for the reception of a lantern and lens by increasing its height, and arranging the necessary watch and store rooms. The work is nearly completed, and the station will be lighted for the first time on the night of November 1, 1868, at which time the light at Nayatt Point will be discontinued, it being no longer required.

109. *Point Judith*.—The tower at this station is now being thoroughly repaired. The fog-signal, a trumpet operated by a Wilcox hot-air engine, is in good order, and according to the statement of the keeper can be sounded in from five to ten minutes after the fires are started.

110. *Block island*.—A new dwelling, with lantern attached, has been built on a more eligible site than that occupied by the old one, and on the night of the 15th September a light was for the first time exhibited from the new structure. Workmen are now engaged in taking down the old buildings, the materials of which will be used for the protection of the site against the destructive action of the wind.

111. *Watch Hill*.—The condition of this station remains as when last reported upon. The repairs and improvements then recommended have been delayed by other and more pressing requirements elsewhere.

112. *Montauk Point*.—The copper wire rope, which served as a lightning conductor on the tower, has again broken to pieces. The floor beams and floor of the dining room are badly decayed. It is proposed to provide a new lightning conductor, to renew the floor beams and floor, and to provide for ventilation under the same.

113. *Stonington*.—Is in good condition, and will not require anything in the way of repairs during the coming year.

114. *Eel grass shoal light-vessel No. 12*.—Repairs to caboose, &c., have been made, and new rope for boat's tackles has been furnished—all at small cost.

115. *Morgan's Point*.—An appropriation for repairs and renovations at this station having been made, the work has been so far advanced during the present season as to admit of the occupation of the new buildings. The old dwelling remains to be taken down, the cellar filled and the grounds graded. The wooden addition to the old dwelling will be removed to the southern boundary of the grounds and will be fitted up for a stable. The present outbuildings, which are in a dilapidated condition, will be removed, the stone fences repaired, and new gates provided.

116. *North Dumpling*.—By act of Congress approved July 20, 1868, the sum of \$10,000 was appropriated for repairs and renovations at this station, Watch Hill, and Saybrook. This amount, but little more than one-third the estimate submitted to Congress, is barely sufficient for the necessary repairs, &c., at the two stations last named. It is recommended to rebuild this station, and an estimate of the cost thereof is again submitted for consideration.

It is proposed to replace the apparatus for striking the fog-bell by a new one of improved plan. The old one, placed there many years ago, will only run four times as long as required to wind it up, and this has been made the ground of an application for the appointment of an assistant keeper. The new apparatus will run forty times as long as required to wind it up, and, it is hoped, will entirely do away with any necessity for an assistant keeper.

117. *New London*.—This station is in good condition. A few slates have been carried away by a recent gale, and will be replaced. The authorities of the city of New London were permitted to open a road

across the light-house grounds upon condition that they should keep it fenced. Heretofore they have failed to comply with the condition, but now promise to attend to the matter at once.

*Race Rock.*—The subject of the construction of a beacon to mark this danger has been under consideration by the board for some years, and by the act approved July 28, 1866, the sum of \$90,000 was appropriated by Congress for the purpose. Detailed plans for the construction of a tower of granite have been adopted by the board. It was proposed to lay the foundation upon the bed-rock, twelve feet below low water, by means of a coffer dam. This proposition was based upon soundings made at different times, which indicated that the area required for the proposed structure around the boulder known as Race Rock was very nearly flat, there being a slight inclination outwards from the boulder, this deviation from a horizontal plane not being at any point more than twelve inches. With difficulty these soundings were obtained, by means of an iron rod, from a vessel's boat, the current running at a very rapid rate.

In view of all the difficulties of the proposed construction, it was not deemed safe to rely upon the information gained in the foregoing manner, and a much more careful examination of the site was therefore made. An apparatus was contrived by means of which more reliable soundings could not only be made for the moment, but located and retaken if desired. The soundings could be, and were, referred to a bench mark, and were, therefore, independent of variations in the plane of either high or low water. This apparatus disclosed the fact that the former soundings were insufficient and unreliable for the purpose of a work requiring so much accuracy, and that the area required for the base of the proposed tower was made up of an aggregation of boulders of smaller size than Race Rock itself, and of such number and size as to make the use of a coffer dam impracticable. The project which contemplated the use of one has therefore been abandoned. New plans are now in course of preparation, and it is hoped that ere long something satisfactory may be designed, when the work will be immediately commenced.

118. *Bartlett's reef light vessel No. 13.*—The injuries which this vessel received by the ice during the past winter have been repaired, the decks and upper works have been calked, and boats repaired, the vessel having been taken to New London for the purpose, her place being supplied by the relief light vessel No. 17. A new riding-chain cable has been furnished, and the proper workmen are now engaged in putting the lamps in good order for the winter.

119. *Little Gull island.*—The works of repair and renovation at this station have been carried on during the past season, but have been limited by the appropriation heretofore available for the specific purpose. A wharf for the landing of building materials was constructed, a bell-frame, which stood upon the site selected for the new buildings, removed and prepared for the reception of a lens, from which to show the light during the course of the renovations, and the old tower taken down and the materials composing it prepared for use in rebuilding. In order to get a good foundation for the new tower, it was found necessary to extend the excavation to a depth of 19 feet below the coping of the protecting pier.

These preliminary works, together with the lack of room for the employment of more than a small force of workmen, and the exposed position of the station, which renders the landing of materials difficult, have tended to protract operations, and it will require the greater part, if not all, of next season to complete the work.

An estimate of the amount necessary to complete the work is submitted.

120. *Gardiner's island*.—This station is in good condition, and requires nothing at present.

121. *Plum island*.—Both the tower and keeper's dwelling are in bad condition and should be rebuilt. The tower, built in 1827, leaks badly; the masonry is soft and crumbling; the lantern is of the old pattern and with small lights and large astragals, and it leaks badly. It is thought that the old buildings are not worth the money which would be required to put them in good order, and it is therefore proposed to rebuild them. An estimate of the amount which will be required to do this is herewith submitted.

122. *Cedar island*.—The rebuilding of this station, as authorized by act of Congress approved March 2, 1867, is now in progress and will be completed before the close of the season.

123. *Saybrook*.—By act of Congress approved July 20, 1868, means are provided for making the repairs and renovations required at this station. They will consist of an iron deck plate for the lantern; brick lining to the tower; iron stairway; suitable storerooms; rebuilding the foundation walls of the north and west sides of the platform on which the buildings stand; a coal and wood-house and other outbuildings; and will soon be taken in hand.

124. *Calves island*.—Nothing required.

125. *Brockway's Reach*.—It is proposed to rebuild the protecting pier at this station before the close of the present season, the requisite funds being now available.

126. *Devil's Wharf*.—Nothing required.

127. *Cornfield Point light vessel No. 14*.—The injuries caused by running ice have been repaired; a new boat, new jib, and new bell have been furnished. This vessel broke from her moorings on the 18th of March; was discovered adrift and a tug sent to her assistance from New London, which towed her to that place. On the 20th she was returned to her station, anchored with a single anchor, and remained until June, when she was taken to New London for repairs. The moorings which had been lost in March were recovered, and after the completion of the repairs to the vessel and her return to the station, were again used in mooring her.

128. *Horton's Point*.—This station is in bad condition. The lantern deck (of stone) leaks badly and the water filters through the wall at the base, making the rooms for the storage of oil and other supplies very damp. The roof of the dwelling leaks and the walls and floors need repairs, and all the woodwork requires painting. It is proposed to cover the stone deck of the tower with a cast-iron deck plate; to repair the roof; to provide a proper storeroom, by enclosing a portion of the passage-way from the dwelling to the tower; to repair the barn and fences, and to repaint all the woodwork. The necessary estimates are submitted.

129. *Faulkner's island*.—Since the last annual report, the repairs then proposed have been made.

The tower at this station is built of cut sandstone with rough stone backing, all laid in lime mortar. It is octagonal in plan, and on the west side has four windows with wooden frames and sashes. The stairway and landings are of wood and are decaying. The tower leaks in many places and requires repointing. The lantern and lantern deck are of iron and in good condition.

The dwelling is built of wood, is one and half stories high, with a kitchen attached. The kitchen is connected with the tower by a covered

passage-way. Under the south room of the dwelling there is a cellar, walled with brick, which has an entrance from the outside of the dwelling. The dwelling has, besides the kitchen, dining room, and sitting room, three bedrooms, that over the kitchen having an entrance door of only four feet in height. Since an assistant keeper has been appointed to this station the dwelling is too small for the accommodation of both. The roof of the dwelling is of shingles, nailed to strips two inches wide, and from five to six inches apart. During the winter large quantities of snow drive in, injuring the ceilings, floors, and the health of the occupants. The barn and boat house are in a dilapidated condition.

It is proposed to substitute iron stairs, landings, and windows for those of wood in the tower; to raise the roof of the main part of the dwelling so as to admit another story of two rooms; to reshingle the roof over matched boards and tarred paper; to provide an inside entrance to the cellar, and a storeroom for the supplies, &c., for the tower, and to repair the barn and out-houses; and for these repairs and renovations the requisite estimate of the cost is submitted.

130. *New Haven*.—The tower requires new windows; in every other respect it is in good condition. The dwelling and kitchen, the adjoining sheds, and the oil vault, are unfavorably located, and not properly drained, in consequence of which the surface water accumulates there and causes the rotting of the floor beams and floors, besides dampness in the dwelling. At times the oil-vault has as much as eight inches of water on the floor. The cistern leaks. The stable and barn are in very bad condition, and the fence requires attention.

It is proposed to put new windows in the tower; to use a part of the passage-way, between the tower and house, for a storeroom; to lay suitable drains under the dwelling and adjoining buildings; to renew the floors and floor timbers; repair the plastering and repaint the wood-work; to repair the engine-house, rebuild the stable and barn, and thoroughly repair the fences. An estimate of the cost is submitted.

131. *New Haven, Long Wharf*.—Requires nothing.

132. *Stratford Point*.—This station is in bad condition. The tower is of wood, shingled outside, but without ceiling or lining inside; it is old, leaks badly, and is very frail; the lantern is too small; the dwelling is old, and repairs upon it are frequently required and made. It is not deemed good economy to expend any more money upon the old buildings, and after reference to the remarks concerning this station, in the annual report of last year, the recommendation therein made is renewed, as well as the estimate of the required appropriation.

133. *Stratford Shoals, light-vessel No. 15*.—A new boat and new hawse pipe have been furnished, and injuries to copper and hull by ice have been repaired, for which purpose the vessel was in June last taken to New Haven, taken out of the water and closely examined, after which she was returned to her station. She was driven from her station by ice three times during the past winter; once in February and twice in March. Upon the last occasion she dragged her anchors into deep water, where one of them became fouled in such a way that, with all the power and purchases which could be used, both on board the vessel and the tender, it was impossible to lift it. An attempt will be made to recover it, together with the 15 fathoms of chain cable attached to it, but if the attempt is not successful within a reasonable time, another anchor, with the needful length of cable, will be sent from the store on hand, and the vessel remoored, in preparation for the winter.

134. *Bridgeport Beacon*.—During last winter this iron-pile beacon was

badly injured by the ice, and although it has been repaired, it is not regarded as secure, and should the ice be as heavy this winter as last, it will probably be carried away. In view of this, and the frequent and expensive repairs to the structure, its exposed position and importance as a guide to the harbor, and the apparent steady increase of the commerce of Bridgeport, it is recommended that a stone structure, similar to those lately built upon the Hudson river, be substituted for the present beacon, and an estimate of the requisite appropriation therefor is submitted.

135. *Old Field Point*.—The reconstruction of the buildings at this station has been commenced by the delivery of the materials therefor; but owing to other and more pressing operations nothing further has been done, and it is not now probable that the work can be pushed forward before next spring.

136. *Black Rock*.—By act of Congress approved March 2, 1867, the sum of \$3,400 was appropriated for repairs and renovations at this station. The greater portion of the materials required were delivered, and it was expected, as reported last year, that the work would be completed before the close of the season. However, before the work was commenced, the buildings were once more subjected to a careful examination, and it was found that the condition of the tower had become such that any money spent upon it in the way of repairs would be wasted.

The dwelling is separated from the tower by a marsh of considerable width, crossed by a narrow pathway and bridge of planks, which in easterly gales are often covered by water. This makes the attendance of the light in severe storms not only uncertain but dangerous.

Black Rock harbor is much frequented in stormy weather, and the light is of great importance, and therefore should be perfectly reliable.

It is recommended to rebuild this station, placing the tower and dwelling in close connection, on the site of the present tower, an estimate of the cost of doing which is submitted.

— *Penfield Reef*.—It is recommended to establish a light upon this reef, the proposition being based upon the recommendation of both the inspector and engineer of the 3d district, as well as of the committee on lighting of the board, at the head of which is the Superintendent of the Coast Survey. It is proposed to build the station in five feet of water, and to pursue the same plan as heretofore carried out in rebuilding certain stations on the Hudson river. An estimate of the probable cost of such a structure is submitted.

137. *Eaton's Neck*.—The repairs and renovations at this station, for which provision was made by act of Congress approved March 2, 1867, were commenced and carried to completion during the present season.

The parapet of the tower has been covered with cast-iron panels, and a cast-iron deck-plate put around the lantern. The wooden stairway in the tower has been replaced by iron steps and landings built inside of a cylindrical brick wall. Iron window frames and sashes were substituted for those of wood; an oil-room of brick, provided with closets and shelves, built in connection with the tower; the passage-way between the tower and dwelling rebuilt. The dwelling was repaired and repainted, and an addition built to it, with a cellar underneath. That portion of the dwelling not worth repair was removed and connected with the barn, which was put in repair. A new cistern was built, and the old one repaired; the fences around the garden were partly renewed, and the whole repaired. A powerful fog-signal has been authorized for this station, and will be soon placed there.

138. *Lloyd's Harbor*.—The slight repairs required at this station have been made.

139. *Norwalk island*.—The repairs and renovations authorized by act of Congress approved March 2, 1867, were commenced in September, and it is expected they will be completed before the close of the season.

140. *Great Captain's island*.—At this station the repairs and renovations provided for by act of Congress approved March 2, 1867, are in progress, and it is hoped they will be completed during the month of November.

141. *Execution Rocks*.—The repairs and renovations authorized by act of Congress approved March 2, 1867, are in progress, and are in a forward condition. They consist of the construction of a protecting pier of stone, with an entirely new keeper's dwelling thereon, together with a complete overhauling and improvement of the tower, providing it with a new lantern and iron deck-plate, and iron windows. The fog-bell will be replaced by a trumpet operated by a hot-air engine.

142. *Sand's Point*.—Repairs and renovations were authorized by act of Congress approved March 2, 1867; they are now completed, and consist of a new dwelling, placed in connection with the tower; iron stairways and windows in place of those of wood in the tower; the construction of a barn and outhouses from the materials of the old dwelling, and the repair of the fences.

— *Hart island*.—By act of Congress approved April 7, 1866, the sum of \$6,600 was appropriated "for a new light-house on Hart island, New York, or vicinity." Negotiations for the purchase of a site were opened, but it was found impossible to come to an agreement with the owner, and proceedings were instituted for the condemnation of the land required. The award of the appraisers, for an area of five acres, was \$25,000—a sum which not only largely exceeded the appropriation, but was considered so very much greater than the real value of the land that the award would have been declined on the latter ground, even had the appropriation been ample. It is recommended that no further steps be taken in this matter at present. However, should it be deemed best to make further effort to meet the wants of navigation in the vicinity, it can be done by the further appropriation of the sum of \$15,000, which, with the former appropriation, will suffice for the construction of a screw pile light-house off the point of the island, and below low water mark.

143. *Throgg's Neck*.—The tower is of wood, is old, leaky and shakey, and requires immediate and thorough repairs. The lantern is of inferior pattern, with small lights of glass, with leaky roof and deck. There is no room fit for the storage of the supplies. The dwelling also requires thorough overhauling and repainting. On account of the position of this station, immediately under the walls of Fort Schuyler, no structure of more than a temporary character can be placed there. To remedy the defects referred to above, it is proposed to replace the present lantern with a new one of the beacon pattern, with an iron deck-plate; to line the inside of the tower with matched ceiling; to arrange the lower compartment of the tower for the storage of oil and other supplies; to repair and repaint the keeper's dwelling, and to build a new cistern.

— *North Brother island*.—The steps necessary for acquiring title to the land needed for a light station were commenced last year, and commissioners of appraisal, &c., (appointed under a clause of the law of the State of New York ceding jurisdiction to the United States,) have recently made their award, which has been approved by the district judge, and accepted by the government. It is hoped that the title may be perfected in time to begin the work early in next season.

144. *Great West bay*.—In the annual report for last year it was stated that "the stone deck of the tower leaks, and the parapet wall is cracked



horizontally in a line with the air registers, caused, it is thought, by the oscillation of the tower," and it was "proposed to cover the deck with an iron plate, and encase the parapet with cast-iron plates which will be fastened to the parapet and lantern deck." The repointing of the deck in the summer of 1867 has stopped the leakage, and a coating of cement wash applied to the parapet at the same time has served to remove all anxiety concerning the stability of the parapet and lantern of this fine structure. Notwithstanding the heavy gales of last winter, the cracks in the parapet wall have reappeared in but slight degree, and only on the northwest side of the parapet, and may have been caused by the shrinkage of the cement wash, rather than by the oscillation of the tower. Considering these facts, the estimate of the cost of the repairs heretofore recommended is respectfully withdrawn.

145. *Fire island*.—Nothing required except some small articles of supply, which will be furnished.

146. *Sandy Hook light-vessel No. 16*.—A new riding chain cable is required, and will be supplied as soon as a suitable one can be found. Repairs to boats, caboose, &c., have been made to the extent required.

— *Wreck of the Scotland, light-vessel No. 20*.—Under authority of the joint resolution of Congress approved March 2, 1868, the light-vessel No. 20, transferred from the fourth district, was fitted up, and on the 15th of April, 1868, was moored to mark the obstruction to navigation caused by the wreck of the steamship Scotland.

147. *Highlands of Navesink*.—The stone work requires partial repointing. The slate roof of the keeper's dwelling has been damaged by gales; the tin roofs need repainting, and the barn and stable need rebuilding. This being a station much visited by citizens from all parts of the country, it is proposed, after the completion of the repairs, &c., indicated above, to give some attention to the ornamentation of the grounds.

148. *Sandy Hook main light*.—The station would be improved by placing earth, clay, or some other suitable material around the buildings to keep the sand from blowing away.

149. *East beacon, Sandy Hook*.—The new buildings at this station were completed and the light exhibited from them on the 1st of April last. On the 16th June they caught fire from the smoke stack of the engine-house and were consumed; the apparatus and fog-signal were saved, though the latter was in a somewhat damaged condition. The buildings were entirely reconstructed upon the original plan, with slight modification noted below, within thirteen weeks after their destruction.

The fog-signal at this station is a siren, operated by taking the steam directly from a 15 horse-power boiler. The damage to the signal by the fire referred to has been repaired, and in the reconstruction of the station, the buildings covering it have been detached from the others, and greater security against fire obtained at the point where the smoke stack passes through the roof.

150. *West beacon, Sandy Hook*.—The beacon is still in danger of being washed away, and before long it may have to be moved inward. The gradual encroachment of the sea upon the bank near the tower is carefully watched by the keeper, and preparations have been made to remove the tower at short notice, when necessary.

— *One or more permanent beacons in the lower bay of New York*.—An appropriation of \$45,000 is now available for this purpose; but the difficulty of putting any permanent beacon in the lower bay that will not have an effect upon the channels that cannot be foretold, has hitherto prevented any progress in the actual construction. The problem is one of exceeding complexity, and it may be that no satisfactory solution of it can be attained.

151. *Conover beacon*.—The tower is very frail and skaky. Some three years ago it had become necessary to stay it by iron guys; the bottom timbers have decayed, and the tower has settled. The tower is higher than necessary, and the lantern is so small that it does not afford sufficient room in which to properly care for the illuminating apparatus. It is proposed to renew the timbers which have decayed, and to remove ten feet from the top of the tower, which will not only increase the room in the lantern, but render the tower itself much more stable.

152. *Chapel Hill beacon*.—Requires nothing.

153. *Point Comfort beacon*.—A working party is now engaged in raising this building, filling up the grounds around it, and in making other needed repairs.

154. *Waackaack beacon*.—Repairs will be made to the cistern and cistern pump, to the steps to the entrance to the hall and kitchen, and to the copper on the lantern deck, when the station will be in good order.

— *Cliffcodd Point*.—A petition for a small light on this point, in Raritan bay, having been sent to this office, due examination into the subject was made, and the board deeming the request of the petitioners reasonable, recommend the establishment of a light of the sixth order, and submit an estimate of the probable cost thereof.

155. *Elm Tree beacon*.—Nothing required.

156. *New Dorp beacon*.—Requires nothing.

157. *Princess' bay*.—The reconstruction of the keeper's dwelling and the renovation of the out-buildings are going on, and will be completed this season.

158. *Fort Tompkins*.—Slight repairs to the dwelling have been made. The whole station will have to be rebuilt, as soon as the fortifications are far enough advanced to permit the selection of the proper site.

159. *Robbins' Reef*.—Requires nothing.

160. *Bergen Point*.—Requires nothing.

161. *Corner Stake beacon*.—Requires nothing.

162. *Passaic*.—The buildings need repainting and the masonry of the foundation needs repointing.

*Elbow beacon*.—Requires nothing.

163. *Stony Point*.—The dwelling needs repairing and the outhouses need rebuilding.

164. *West Point*.—Repairs to the ladder and foundations were made by the mechanics of the post during the summer. It requires nothing.

165. *Esopus Meadows*.—As reported last year, this station is in exceedingly bad condition, and should be rebuilt as soon as possible. The estimate of last year is accordingly renewed.

A new boat has been supplied.

166. *Rondout*.—The rebuilding of this station has been completed.

167. *Saugerties*.—The reconstruction of this station is in progress. The pile foundation is finished and a part of the stone work of the protecting pier laid. It is expected that the pier will be completed and the house carried up and roofed before the close of the season, leaving the inside work to be completed next spring.

168. *Four Mile Point*.—Repairs to cistern, to chimney, to one room, and to the barn are required, and when made the station will be in good condition.

169. *Coxsackie*.—This station is now in process of reconstruction, and will be completed this season. The old buildings will be then taken down, and whatever stone is in them will be placed around the new pier.

170. *Stuyvesant*.—This station is now being reconstructed, and the work will be completed this season.

171. *New Baltimore stake light*.—The stake has been protected by stone, and is now in good condition.

172. *Five Hook Island stake light*.—This light has been removed to the dike which was built in front of it.

173. *Coeyman's Bar stake light*.—A dike has been built in front of the former position of the light, and the light has been transferred to the dike.

174. *Schodaok Channel stake light*.—This light has also been transferred to the dike built in front of its former position.

175. *Cow Island stake light*.—In good condition.

176. *Van Wie's Point*.—Nothing required.

#### LAKE CHAMPLAIN LIGHTS.

1. The nine structures of heavy timber, filled with stone, which have taken the place of the former stake lights in Whitehall Narrows, have stood the test of the breaking up of the ice during another winter, and remain in good condition.

It is proposed that the government assume the care of the four stake lights in the Narrows, now kept by the steamboat companies, and an estimate of the necessary appropriation therefor is submitted.

— *Middle Grounds*.—Upon the Middle Grounds at the mouth of Whitehall river it is proposed to build a station similar to those constructed upon the Hudson river, and an estimate of the probable cost is submitted.

2. *Crown Point*.—When a barn and stable shall have been built at this station, and the buildings repainted, it will be in good condition.

— *Barber's Point*.—It is recommended that a light be established upon this point, and the requisite estimate therefor is submitted.

3. *Split Rock*.—A boat having been supplied this station, nothing further is required.

4. *Juniper island*.—Requires nothing.

5. *Burlington beacons*.—A light on each end of the breakwater constitute the station known by this name. They have been recently built and are in good condition.

Owing to the extension of the northern end of the breakwater, the corresponding beacon no longer marks the extremity; consequently it is extinguished, and a light from an ordinary mast-head lantern is shown from the proper point, and will be maintained as the work progresses. Upon its completion the present north beacon will be moved to the end of the breakwater and relighted.

— *Bluff Point, Valcour island*.—It is proposed to establish a lighthouse at this point, and an estimate of the requisite appropriation is submitted.

6. *Plattsburg beacons*.—The repairs to the north end of the breakwater having been completed by the engineer department, the corresponding beacon has been erected, and a light will be exhibited from it before the close of navigation. The station will then be in efficient condition.

7. *Cumberland Head*.—The tower and keeper's dwelling have been rebuilt upon a more eligible site, and the light will be exhibited from the new tower on the night of November 1, 1868.

8. *Point au Roche*.—Repairs to the house, the building of a barn and stable, and the continuation of the fences around the whole site are now in progress, and will be completed before the close of the season.

9. *Ile la Motte*.—This light is exhibited from the top of a stone pyramid, and is kept by a farmer who lives in the neighborhood. The

supplies are kept in his private dwelling. In stormy nights it is not to be relied on, though it is one of considerable importance.

It is proposed to build a dwelling with a lantern on top, from which to exhibit the light. The land necessary for the site is now in possession of the government, and an estimate of the cost of the requisite structure is submitted.

10. *Windmill Point*.—The lantern deck and roof of dwelling leak, and together with the ceilings need repairing, and all the wood-work requires painting.

#### UNLIGHTED BEACONS, INCLUDING SPINDLES.

*South Point, Rose island*.—Granite structure, surmounted by a spindle and cage; in good condition.

*Half-way Rocks*.—Spindle with square cage; in good condition.

*Connimicut Point*.—Granite beacon. It has been properly prepared for the reception of a lantern and lens, and on and after November 1, 1868, will appear as a lighted beacon, taking the place of Nayatt Point light-house, which will be simultaneously discontinued.

*Bullock's Point*.—Of granite; in good condition.

*Pacturet beacon*.—Of stone, and in good condition.

*Saben's Point*.—It is proposed to erect a stone beacon, and the requisite estimate is submitted for one upon the plan of that at Bullock's Point.

*Punham beacon*.—A stone beacon, with vane and ball on top; is in good condition.

*Fuller's Rocks, Providence river*.—It is proposed to construct a stone beacon, and an estimate of the cost is submitted.

*East Lime Rock*.—A granite structure, surmounted by an iron spindle and cage.

*Muscle bed, Bristol ferry*.—A stone beacon; in good condition.

*Borden's flats, opposite Fall River*.—A stone beacon, in bad condition. An appropriation for rebuilding it is now available, and the work will receive attention.

*Castle island*.—A stone beacon, surmounted by a black ball. It is situated between Papoose, Squaw, and Hog islands, and guards the west channel.

*Allen's Rocks, Warren river*.—Is a stone beacon; in good condition.

*Spindle Rock, west channel of Narraganset bay*.—Is an iron spindle, 25 feet high, with square wooden cage, painted black; in good condition.

*White Rock spindle, channel into Wickford harbor*.—A rock, bare at low water, surmounted by an iron spindle; in good condition.

*Spindle Rock, Greenwich harbor*.—An iron spindle, bearing a square cage; in good condition.

*Hen and Chickens, Long Island sound*.—An iron spindle, bearing a square cage; painted black; in good condition.

*Branford Reef beacon*.—Circular beacon of gray granite, surmounted by an iron shaft, bearing a black day-mark. It is built on Branford reef; its base being bare at low water, and is now in good condition.

*Black Rock beacon*.—An iron pile beacon, with cage on top. It stands on the end of a shoal which extends from Fairfield, Connecticut, about two miles into the sound. It is in good condition.

*Watch Hill spindle*.—Stands on a rock which is bare at low water, and is surmounted by a cage; in good condition.

*Sugar Reef beacon*.—Is erected on the north end of the reef, (which resembles a horseshoe in shape.) It is an iron pile beacon, with cage-work day-mark in the form of a cone; in good condition.

*Lord's channel.*—Iron spindle; square cage-work day-mark; in good condition.

*Catumb reef.*—Iron pile beacon 25 feet in height, with square cage-work day-mark; in good condition. It stands on a reef running off to the eastward of Wicoposset island.

*Latimer's Reef spindle.*—Stands near the west point of the reef, which is bare at low water. It is an iron spindle, bearing a square cage-work, and is in good condition.

*Ellis's Reef spindle.*—On the north end of the reef is an iron spindle with a square cage-work; in good condition.

*Groton Long Point beacon.*—Stands on a large boulder at the extreme outer end of the reef off Groton Long Point. It consists of an iron pile structure, bearing a cage-work in the form of an inverted cone; it is in good condition.

*Sea Flower or Potter's Reef beacon.*—The reef is rocky; of about 150 feet in diameter. The beacon stood on the west side of the reef, and consisted of an iron spindle set into the largest boulder on the reef, and bearing a diamond-shaped cage-work day-mark. Under the pressure of the running ice at its breaking up last spring the boulder was overturned, the spindle acting as a lever. The spindle, which is still in the rock, was not broken, but was somewhat bent, and can easily be recovered and repaired. It is proposed to build a granite structure for the purpose of upholding the spindle and cage of the old beacon. An estimate of the cost is submitted.

*Black Ledge beacon.*—The reef is rocky, and about 200 feet in diameter; the beacon, consisting of an iron shaft, bearing a cage-work day-mark, formed by two cones connected at the vertices, stands on the northwest end; in good condition.

*Whale Rock beacon.*—This beacon is of iron, 24 feet high, and bears a globe cage-work day-mark. It stands upon the ledge, which is 50 feet long, formed of loose boulders, bare at low water; in good condition.

*Crook's spindle.*—Is an iron spindle with a keg on top; in good condition.

*Spindle on the Whale, entrance to the Mystic river.*—Was an iron spindle bearing a square cage-work and marked the sharp elbow at the narrow part of the channel. It has been carried away by ice; and since a good and reliable structure is much needed, particularly at night, it is proposed to erect in its stead a lighted beacon, of granite, as suggested in the last annual report, and the estimate is again submitted.

*Saybrook beacon.*—Is built of stone. It stands on Saybrook bar, and is in good condition.

*Quiric's ledge.*—An iron spindle with a cask on top. Stands on a rock that is dry at half tide. It is in good condition.

*Stratford River beacon.*—A wooden crib filled with stone supporting a spar surmounted by a cask. It stands on the west side of the channel at the entrance to Stratford river. The crib-work is old, and is breaking up under the action of the ice. It is proposed to build a new beacon, using granite in its construction. An estimate of the cost is submitted.

*Outer beacon, Inner beacon, Bridgeport harbor.*—Both beacons have been raised and improved, and now form very satisfactory aids to navigation.

*Southport beacon, Southport Breakwater beacon.*—These beacons, marking the entrance into Southport creek, are new and substantial structures of rock-faced granite laid in cement, the outer beacon bearing a shaft, crowned with a day-mark of iron, and in excellent condition.

*Norwalk beacon.*—Stands on the western end of Long Beach island and guides into Norwalk river. Is a new structure, of rock-faced granite laid in cement, supporting a shaft and cage of iron. It is in good condition.

*Sand Spit.*—Is on the south point of Sand Spit, Sag Harbor. It is an iron frame-work beacon with a cage at the top, and in good condition.

*Long Beach bar, entrance to Greenport.*—A petition for a beacon at this point has been presented and favorably reported upon by the inspector of the district. If built, it should be upon the plan recently carried out at Connimicut Point, Providence river; and, if authorized, will require an appropriation of the amount indicated in the estimate.

*Romer beacon.*—Stands on the west side of Romer shoal, entrance to the Bay of New York, and is an excellent guide to vessels passing up or down the swash channel. It is conical in shape, built of stone, and supports a square cage-work at a height of 30 feet above the sea level.

*Mill reef.*—Is an iron beacon supporting an iron cage upon a mast 22 feet in height. It marks a rocky reef extending from the north point of the entrance to Kill Van Kull.

*Success Rock, Long Island sound.*—An appropriation for a beacon on this rock is available, and plans for its erection are now under consideration.

#### BUOYS.

Buoys have been placed to mark the entrance to Napeague harbor, east end of Long island; the entrance to Stratford or Housatonic river, Connecticut; a rock in Harlem river, New York; and the wreck of the Scotland. Contracts have been made for keeping the buoys in Lake Champlain and Pawtucket river; and the usual arrangements for placing the buoys in the Hudson river, on the opening of navigation in the spring, have been made at the customary rates with the parties who have performed the service for many years. All the rest of the buoy service has been performed by the buoy tenders.

*New London buoy depot.*—For the storage of 100 tons of coal for the use of the steam tender, and the supply required for the light-houses and light-vessels, a coal bin has been put up on the buoy wharf at New London. This wharf is small, and its accommodations insufficient. It is intended to extend the wharf a distance of 140 feet, when there will be sufficient room to take care of the buoy tender and relief light-vessel without trespassing upon private property, as is now done.

*Norwalk island buoy depot.*—The removal of the spare buoys for the supply of the district extending from Great Captain's island eastward to New Haven, which have hitherto been kept on private land at Norwalk island, to the public land at Black Rock light-house, is now under consideration. If the removal be determined upon, a small wharf for landing the buoys, with a close shed for the storage of a small quantity of coal for the use of the tender, and a small building for the storage of paints, tools, small buoy appendages, and other articles which must be kept under lock and key, will be required. It is the opinion of the inspector that such a depot is necessary, not only to facilitate the changing of the buoys in the spring of the year, but to economize both the time and fuel now expended by the tender in returning from Long Island sound to Staten island, for a new supply of coal every time she needs it.

*Goat island, Newport harbor, buoy wharf* is in good condition, except that a small building for the storage of paints and other small stores is required.

A large portion of the buoys and appendages enumerated in the tabular statement are subject to transfer to other districts, and shipments of them are frequently made. A portion of the materials required for the repair of damaged iron buoys has been procured, and the work of repairing will soon be commenced.

## TENDERS.

In November, 1867, the tender *General Putnam*, while lying at anchor in the Delaware river, in a fog, was run into and sunk by the steamer *Reybold*, plying between Wilmington and Philadelphia. A contract for raising her was entered into with the Atlantic Submarine Company, and operations were soon commenced, but it was not until the spring was far advanced that she was floated. Upon examination she was found to be so badly injured that she could only be made again serviceable by the most extensive repairs. The vessel was needed so badly that they were undertaken at once at Wilmington, Delaware, and will be completed before the 1st December, when she will be substantially a new vessel. Meanwhile the steam-tug *Martha Washington* was chartered and fitted for the service of the district by adding suitable hoisting apparatus, &c., and will be retained until the completion of the repairs of the *General Putnam*. All the apparatus, outfits and supplies being the property of the United States, will be removed from her when the vessel is discharged from the light-house service.

The schooner *Sunbeam* is stationed at New London, and her principal duty is to attend upon the light-vessels, beacons, and buoys from New Haven eastward. She has had small repairs made to her hull, boats, &c., on several occasions, and has had a new jib, rope, and other small articles to replace those worn out.

The vessel is old and needs a thorough overhauling, but her services have been so necessary that it has not been found practicable to withdraw her from her duties for a length of time sufficient to make the requisite examination and repair. It is hoped that with care she may be made to do service until the busy season of next year is over, when she can be attended to.

Both tenders are kept constantly busy, either in attending to buoys, beacons and light-vessels, or in transporting materials and supplies for light stations in course of construction or repair, and the work which they have to perform seems to be steadily upon the increase.

## STATEN ISLAND LIGHT-HOUSE DEPOT.

In December last, the inspector's office in New York city was broken up and removed to this depot, greatly to the advantage of the service, because that portion of the duties of the inspector of the district relating to the receipt, overhauling, repairing, and shipment of illuminating apparatus and stores for general use has been brought directly under his supervision. The change has given him a better control of the tender, as well as brought him more directly in contact with the whole light-house system.

There are employed in the workshop for the manufacture and repair of lamps, apparatus, implements, and all accessories of light stations, one foreman, seven lampists, one machinist, one laborer, and for the general work of the depot in the receipt, packing and delivery of stores, keeping the grounds in order and caring for the public property, one foreman, two watchmen, eleven laborers.

The services of these persons being frequently required for discharging or loading vessels, in making repairs and much other duty out of the usual working hours, they are employed by the month at the rates which prevail in the neighborhood.

Some idea of the magnitude of the operations at this depot can be gathered from the following statements, viz.:

*Statement of boxes, packages, bundles, cans, &c., received at and shipped from the United States light-house depot, Staten island, N. Y., from October 1, 1867, to September 30, 1868, inclusive.*

	Boxes.	Packages, bundles, cans, &c.	Barrels and kegs.	Total.
Received.....	899	1,616	742	3,257
Shipped.....	851	622	851	2,324
Total.....	1,750	2,238	1,593	5,581

*Statement of lens apparatus and lanterns received at and shipped from the United States light-house depot, Staten island, N. Y., from October 1, 1867, to September 30, 1868, inclusive.*

	Lens apparatus.								Lanterns.		Total.
	First order.	Second order.	Third order.	Fourth order.	Fifth order.	Sixth order.	Steamer lens.	Range-light apparatus.	Light-house.	Light-vessel.	
Received.....	5	1	.....	5	7	3	13	4	.....	2	40
Shipped.....	4	2	4	12	5	6	16	1	1	3	54
Total.....	9	3	4	17	12	9	29	5	1	5	94

*Statement of buoys and appendages received at and shipped from the United States light-house depot, Staten island, N. Y., from October 1, 1867, to September 30, 1868, inclusive.*

	Can buoys, (iron.)			Nun buoys, (iron.)			Spar buoys.	Sinkers.			Ballast balls.				Total.	
	1st class.	2d class.	3d class.	1st class.	2d class.	3d class.		1st class—iron.	2d class—iron.	3d class—iron.	Stone.	1st class.	2d class—cans.	2d class—nuns.		3d class.
Received.....	26	.....	.....	15	45	.....	25	28	45	.....	120	28	25	70	.....	427
Shipped.....	3	18	13	3	26	28	.....	11	20	25	.....	21	27	27	38	260
Total.....	29	18	13	18	71	28	25	39	65	25	120	49	52	97	38	687



*Articles manufactured or repaired in the lamp shop at the United States light-house depot, Staten island, N. Y., from October 1, 1867, to September 30, 1868, inclusive.*

	Pressed glass lenses.	Lenses.	Lamps.	Burners.	Miscellaneous articles.	Total.
Manufactured.....	12	.....	185	181	145	523
Repaired.....	.....	4	87	10	10	111
Total.....	12	4	272	191	155	634

The purchase of a strip of land 49 feet 7 inches wide, extending along the whole length of the south side of the depot grounds, as contemplated at the date of the last annual report, has been effected, and a patent therefor obtained from the State of New York.

The street on the north side of the grounds, access to which was obtained under authority of a special act of Congress, appropriating the amount necessary for the purchase from the State of New York of the strip of ground, 29 feet 1½ inches wide, and extending the entire length of the grounds, has recently been fenced in by C. K. Hamilton. The United States district attorney (Hon. B. F. Tracey) was instructed to take the necessary steps to secure the government in its rights in this street, but as yet little progress seems to have been made.

The following will show more in detail the operations for the improvement of the depot, carried on during the past year, and what is proposed and recommended for the ensuing year.

*Oil Vaults.*—The entire completion of these vaults upon the original design is expected at an early day. The depot will then afford facilities for the storage in the best manner, and the necessary handling in the most convenient way, of 85,000 gallons of oil, of which 50,000 gallons will be stored in five large tanks of cast-iron lined with tin, and the remainder in barrels, piled in rows, in shallow iron troughs. It may be safely said that not a single drop of oil can by any chance be wasted. The entire leakage is led to a single tank, out of which it may be pumped and disposed of in whatever manner may be best. It is doubtful whether there is in the whole world an oil cellar better adapted to the purpose.

*Sea-wall.*—The sea-wall in front of that portion of the depot grounds extending from the former revenue wharf to the northern boundary line, and along this line to the shore, to connect with the brick wall built thereon, has been completed in a very substantial manner of large blocks of coursed granite, backed by rubble masonry, the whole being bonded in the best manner and laid in cement. Every alternate stone is a header extending through the entire thickness of the wall. As this depot will be required as long as there are light-houses to build or maintain, no pains is spared to make the construction as durable as the materials used. It is proposed, at some future time, to extend this sea-wall along the remainder of the water front.

*Dredging of basin.*—The basin in front of the depot, having through a long series of years become filled to such an extent that it afforded landing facilities only to vessels of the lightest draught, has been dredged out to a depth of eight feet at low water, and a large portion of the material thus obtained used in filling in behind the sea-wall. Soundings are taken every month to ascertain the probable change of the bottom of the basin. Up to the present time there is no indication of any filling in,

nor was it expected that there would be any until winter, when the heavy gales which then prevail will doubtless cause a different showing.

*Building for workshops.*—It was proposed to take down the two old buildings acquired by transfer from the revenue branch of the Treasury Department, and to use the materials in the construction of new workshops, but upon a closer examination it was found that one of the buildings could be profitably used for a few years longer. The construction of a fire-proof building for workshops for the manufacture of lamps and illuminating apparatus; for testing oils and other supplies purchased by contract; and for experimenting with lamps and illuminating apparatus, has been commenced, and has now reached the second story. Contracts have been made for the iron-work required, including floor-beams, stairways, roof, &c., and it is hoped that the entire building will be enclosed before winter and completed next spring. As was stated in the last annual report, no appropriation will be asked for specially applicable to this work, but the cost of its construction will be defrayed from the funds appropriated for the general maintenance of the light-house establishment, of which this building is so necessary an adjunct.

*Office building.*—At present the offices connected with the service of this depot, and of the 3d district, are located in the storehouse, a building which is not fire-proof, and wherein is usually stored something like a half million dollars' worth of light-house supplies and apparatus, besides records which could not be replaced. No fire should ever be permitted in or about this building, and to avoid the necessity which now exists, a fire-proof building for offices, and for the preservation of archives, should be built after the design long since approved as a part of this establishment. For this building the foundation has been laid, and the walls carried up to the water table, where the work will probably stop for a year, unless an appropriation for its continuance is specially made, as it is not thought the general fund for the support of the light-house establishment during this year and the next can afford a larger draft upon it than that required for the completion of the workshops.

*Filling in and grading.*—A large quantity of earth obtained from the bank at the depot grounds has been used in filling in behind the sea-wall, and for properly raising and grading the grounds. By permission, about 2,690 cubic yards of earth were obtained from the quarantine grounds, without charge, taken to the depot grounds, and used for filling in. A large quantity of earth is yet required to complete the filling. The high bank behind the depot buildings has been graded and sodded.

*Landing wharf.*—This wharf broke down under a load of less than 50 tons. It is scarcely necessary, in view of the character of the constructions made at this depot since it came under the control of the board, as well as those contemplated, to add that the wharf was built before the property became a part of the light-house establishment. The requisite repairs to fit it for use until a better one can be built have been made.

*Basins for light vessels, supply vessels, and tenders.*—During gales from the north, by the east around to the south, the basin at the depot affords no security to vessels. The subject of the construction of a suitable basin has been carefully considered by the board, both on account of the cost of the work and the difficulty of making a harbor which will not require very frequent dredging. A plan has finally been approved, and if the necessary appropriation is made the work will be carried into effect. The plan is of such a character that, if not successful, it will form a necessary part of any alternative plan.

*Condition of the depot.*—From the foregoing it will be seen that a great deal of work has been done during this season, and that much remains

to be done to make the depot all that it ought to be, and secure all the benefits which its establishment have rendered apparent. Its economy is of daily demonstration, and its convenience so great as to cause surprise that it was possible to get along without it. The fact that the estimates of the cost of maintaining the light-house establishment for the next fiscal year are much below what they were in this is in no small degree due to this depot. And with this decrease of expense a greater degree of efficiency is obtained, through the better quality and more uniform character of all kinds of apparatus and supplies sent out for the support of the light-houses and other aids to navigation.

#### FOURTH DISTRICT.

The fourth light-house district extends from Squam inlet, New Jersey, to include Metomkin inlet, Virginia, as well as Delaware bay and its tributaries. There are in this district—

Light-houses and lighted beacons .....	18
Light-vessels .....	2
Beacons, (unlighted) .....	None.
Buoys actually in position .....	78
Spare buoys to supply losses .....	60
Tenders, (steam) .....	None.
Tenders, (sailing) .....	1

177. *Barnegat light-station*.—The work of constructing jetties of brush-wood, and depositing stone along the beach between high and low water, was continued last year until the close of the season, at which time a number of jetties had been constructed, and 331½ tons of stone deposited. Many of the jetties were damaged by storms and others swept away by running ice, leaving enough, however, to give material protection to the beach.

On the 1st of August of the present year, shortly after the necessary appropriation had been made by Congress, operations were resumed; the damaged jetties have since been repaired, a number of new ones constructed, and 670 tons of stone deposited up to the 30th of September. The engineer of the district reports the result, so far, as satisfactory.

The base of the sand-hills along the light-house lot, which is also, to a great extent, the high-water line on the beach, has not been disturbed in the least. The beach is gaining in height and extent, the water is shoaling along the outer or channel edge of the work, and continues to shoal as the work is extended to the southward. It is therefore confidently expected that, before the close of the present season, the site will be perfectly secure. The tower and oil-house have been washed with brick-colored cement from the top half way down, and the lower half whitewashed; the pump in the assistant keeper's dwelling, and the water-conductor from the roof of the oil-house, have been repaired.

A suitable boat for the station, and a boat-house and ways, have been provided. Two panes of heavy plate glass, for the lantern, have been supplied, also drip-buckets for the oil butts.

The keeper's dwelling requires painting inside and out.

178. *Tucker's beach*.—The sand-fence constructed along the beach, in front of the buildings, is in good order, and answers the purpose for which it was constructed. The cement work put on the tower and keeper's dwelling last year has been effective in keeping the walls dry. Two panes of heavy plate glass have been furnished for the lantern.

179. *Absecum*.—Semi-monthly admeasurements of the beach, in the

vicinity of the light-house at this station, have been taken during the year.

On the ocean front several changes are noted, but, so far, none of a character to affect the safety of the light-house. The channel, from the inlet seaward, runs nearly straight. A survey to ascertain the exact course and strength of the currents will be made as soon as the more pressing duties of the engineer of the district will permit.

During the year the following repairs have been made to the buildings at the station: New wooden steps at the back doors of the principal keeper's dwelling; brick pavement repaired; new door frame in the covered way between dwelling and tower; new door from watch-room into gallery, hung on three heavy wrought-iron, galvanized hinges; repairs to porch door of principal keeper's dwelling; the tower has received two coats of cement wash, brick color; both keeper's dwellings, including the tin roofs, stairway of tower outside of lantern, watch-room gallery, and picket fence, require painting, the inside of the tower washing fawn color. A small sum will also be required for the purchase of gravel, and for repairing curb around the building.

180. *Five-Fathom Bank light-vessel No. 18* has been thoroughly repaired and supplied.

181. *Cape May*.—During the last year the fence, bridge and roadway, referred to in the last annual report, as having been damaged by storms, have been thoroughly repaired. The spindle of the governor of the revolving machinery has been supplied with new friction rollers, and copper wire furnished to secure the wire fenders or screen to the lantern. The keepers have painted the lantern and watch-room on the outside, with materials furnished them for the purpose. The tower has been washed with cement of gray or granite color. Sponge, lens cover, and stove-pipe have been supplied for use in the lantern.

182. *Cape Henlopen*.—The only work done at this station has been in placing brushwood to prevent the sand around the buildings from being blown away. Examinations conducted by the light-house engineer of the district, for a series of years, show that the dune at this station, called the "big sand-hill," situated at the north of the tower, and formed by drifting sand, had moved to the southward at the rate of 11 feet a year. The height of this hill in 1863 was 73 feet, since which it has lowered and widened at the base. At the period just referred to the old keeper's dwelling had to be abandoned, the sand having banked up to the second-story windows. Fears were entertained that a similar drift would obstruct the tower. So far, however, an effectual remedy has been found in the application of brushwood to exposed places. The keeper's dwelling requires painting inside and out; the pumps in the water cisterns need some repairs.

183. *Cape Henlopen beacon*.—The building has been painted inside and out, and the steps leading from the platform to the ground have been repaired. The double terra cotta pipes used for chimney flues, having been found to crumble, are considered unsafe, and fire-brick flues, surrounded by a wall of the same material, will be substituted for the pipes without delay. New brass faucets for the water tanks and an iron water sink have been supplied.

184. *Delaware breakwater*.—At this station a new floor for the fog-bell machinery has been laid; the roof has been repaired temporarily, the pathway around the building and from the boat landing repaired, and the building painted throughout. The changes and repairs in progress and nearly completed, are the removal of the old lantern and putting on a new one, and a new roof on the building.

185. *Brandywine shoals*.—The wooden platform around the structure, and the platform and ladders, have been repaired.

186. *Maurice river*.—A lens cover and boat have been supplied. During the coming year repairs will be required to the wooden platform, and in painting.

187. *Egg island*.—At this station the old buildings have been taken down, and the screw-pile light-house referred to in the last annual report has been erected; a new boat-house and ways built; the boat reserved at the sale of the sloop *Granite* put in order and fitted with centre-board, oars and sails, for the use of the station; new lens covers, lantern curtains, and oil measures have been supplied. The light was exhibited for the first time from the new lantern on the night of July 24, and the structure was completed on the 21st of August last.

188. *Cross Ledge light-vessel No. 19* has been thoroughly repaired and supplied.

189. *Mahon's river*.—The brick water cistern, which leaked, has been repaired, and new lantern covers have been supplied at this station.

190. *Cohansey*.—During the past year the frame oil-house has been furnished with new cover posts, and the plank platform and plastering in the kitchen have been repaired. The work of putting on a new roof, new gutters and conductors, is nearly finished. A set of lantern curtains has been supplied.

191. *Bombay Hook*.—At this station the following operations are nearly completed: new roof on the building; repair to plastering; new pumps; repair of fences enclosing building and garden.

192. *Reedy island*.—The extensive repairs to the bank around the buildings, referred to in the last annual report, were completed in October, 1867. During the past year the pathway to boat-house and the plank platform around the house have been repaired; a new pump with check valve has been placed in the water cistern, and two sets of lantern curtains have been supplied.

193. *Christiana*.—The cement of the water cistern having been loosened by frost, has been renewed. The building requires painting.

194. *Fort Mifflin*.—Repairs during the last year have been made to the corner of the pier upon which the building is founded. The sheet-iron top upon the chimney having blown away, the chimney has been carried up and arched over with brick; two panes of plate-glass and three foundation lamps have been supplied.

195. *Fenwick's island*.—Repairs made; a galvanized iron weight-tube, with the necessary fixtures for the weight of the flashing machinery, has been placed in the tower; sill of the wash-room window renewed; fireplace in the kitchen repaired. Repairs required: To keeper's dwelling, painting inside and out; to fence enclosing the light-house.

196. *Assateague*.—The works in construction at this place, referred to in the last annual report, have been completed; the tower and keeper's dwelling on the 31st of October, 1867. During the year now closing the iron hand-rail has been put up in the tower, the tower and oil-house washed with brick-colored cement, and the brass tablet plate placed on the tower.

#### BUOYS IN POSITION.

The buoys at the following *inlets* are attended to and kept in position by contractors:

*Barnegat, Little Egg harbor*, including *Tucker's cove, Absecum, Great Egg harbor*, and *Chincoteague*.—This service is reported to have been performed in a satisfactory manner at all these places with the exception of

Barnegat inlet, respecting the buoyage of which complaints have been made, which are now under investigation; and any neglect or defect which may be found will be promptly corrected.

The buoys in Delaware bay and river have been in charge of the master of the buoy tender belonging to district, and have been kept in serviceable condition.

Spar buoys, forty feet long, painted, have been placed to mark two wrecks in Delaware bay; notices in regard to which have been published.

#### CONDITION OF SPARE BUOYS.

*Barnegat inlet.*—One wooden can under repair. Depot requires repair.

*Little Egg Harbor inlet.*—Depot has been built since the last annual report. One first-class iron sinker and ballast ball are required.

*Absecum inlet.*—A new depot has been built. Four stone sinkers required.

*Great Egg Harbor inlet.*—A new depot has been built. Four stone sinkers are required.

*Delaware bay and river.*—There are on hand 67 logs in the rough for making spar buoys, as they are called for.

#### BUOY TENDERS.

The sailing tender *Spray* has been engaged during the year in attending to the buoyage of Delaware bay and river, and in supplying the light-house and light-vessels of the district. The *Spray* had become so rotten as to require extensive repairs; in May last, therefore, she was taken in hand and is now in good working order.

The steam-tender *General Putnam* is attached to the third light-house district. In November, 1867, she was sent to tow a second-class light-vessel to Cross Ledge light-station, to take the place of No. 19, and bring her to Wilmington for repair. This service performed, the *Putnam*, while on her way to resume her station, anchored in the Delaware, above New Castle, in a thick fog, and was run into by the steamer *Major Reybold*, and so much injured that she was with difficulty dragged out of the channel to the Jersey shore by the revenue cutter *Seward*.

Late in November, 1867, a contract was made with the Atlantic Submarine Company to raise the *Putnam*; but the season being too far advanced, and the condition of the vessel such as to render the operation difficult, it was not accomplished until last July, when the *Putnam* was transferred to the railway of Messrs. E. & C. Moore, of Wilmington; and, after a close examination of the condition of the vessel, a contract was made with Messrs. Moore to repair her hull and engines and place her in serviceable condition. The renovation and equipment of the *Putnam* will be finished and the vessel restored to her station within the limits of the contract.

#### FIFTH DISTRICT.

The fifth light-house district embraces the coast from Metomkin inlet, Virginia, to include New River inlet, North Carolina, as well as Chesapeake bay and tributaries, and Albemarle and Pamlico sounds.

There are in this district—

Light-houses and lighted beacons .....	65
Light-vessels .....	3
Beacons unlighted .....	89

Buoys actually in position .....	472
Spare buoys to supply losses .....	297
Tenders, steam .....	2
Tenders, sailing .....	None.

(NOTE.—In this summary are embraced the light-house stations at Bogue Banks and Bodies island, which have not been re-established since their extinction in 1861.)

#### LIGHT-HOUSES, LIGHT-VESSELS, AND LIGHTED BEACONS.

197. *Hog island*.—Window frames and sashes in tower repaired; a door and frame supplied; all wood-work painted; lantern painted inside and out; an enclosure, picket fence, 40 feet square, built around the tower, and a similar fence built, 80 feet square, for garden; new set of blinds for windows of dwelling house fitted, hung, and painted; in the dwelling, doors, windows, and floors repaired; hearths relaid; plastering in all the rooms repaired; all wood-work painted two coats; house, tower, and fences whitewashed two coats; new glass set where required, and landing wharf repaired; cistern put in good order.

It is recommended that the present lamp (fountain) be removed and a Franklin lamp substituted in its place. Slight repairs to the roof of the dwelling are also reported to be necessary.

198. *Cape Charles*.—A few minor articles required for the proper maintenance of this station have been supplied.

199. *Cape Henry*.—Plate glass; five plates have been supplied for use in the lantern whenever it should be required.

200. *Willoughby Spit light-vessel No. 21*.—From the effects of the severe storm of January 21, 1868, this vessel parted her moorings at a defective shackle, and on the morning of the 23d of the same month, while endeavoring to reach a harbor, was taken in tow by the revenue cutter *North-erner*, and anchored in Hampton Roads. On the 24th of January she was, with the assistance of the revenue cutter *Nemaha*, replaced on her station, having been supplied with new moorings. The old moorings, embracing anchor and 75 fathoms of chain, were subsequently recovered by the tender *Heliotrope*. A new shackle was substituted for the broken one, and the end of the chain having been passed into the vessel, she has since lain at her original moorings. During the past summer it was found that during heavy weather the vessel leaked to a considerable extent above her copper. The sides have been calked, and are now in good condition. The deck inside the lantern house is rotten, as is also the lantern mast at the partners; these defects have been temporarily remedied. The vessel has been painted, and a new bowsprit provided to replace one broken off by collision with an outward-bound steamer December 6, 1867. A new main deck awning has been supplied. Light-vessel No. 23, recently marking Smith's Point light-station, is now being repaired, preparatory to being placed on this station; when No. 21 will be withdrawn and sent to Windmill Point.

201. *Old Point Comfort*.—No repairs to this station have been found necessary during the year.

202. *Craney Island shoal*.—Iron work of foundation and outside of superstructure painted two coats; tin roof repaired; lantern painted inside and out, and wood-work of two rooms inside, two coats; new glass set in windows.

203. *Naval Hospital*.—This structure has been rebuilt and enlarged, and the lantern raised about nine feet higher, thus increasing the range of the light.

204. *White shoal*.—Iron-work of foundation and tin roof painted two coats; railing around gallery repaired; new glass set in windows. It is recommended that a Franklin lamp be substituted for the constant level lamp now in use.

205. *Point of Shoals*.—Framework of house wherever decayed repaired; also railing around gallery repaired; iron-work, tin roof, and lantern, inside and out, painted two coats. It is recommended that the present constant level lamp be replaced by a Franklin lamp.

206. *Deep Water shoals*.—The new light-house at this place, which at the date of the last annual report was under construction, was completed and lighted on the evening of January 15, 1868.

207. *Jordan's Point*.—No repairs required.

208. *Cherrystone*.—New cooking stove supplied, and boat repaired.

209. *Back river*.—Entrance doors refitted with new locks and hinges; steps to porch repaired; new glass set in windows; lantern and wood-work painted inside and out two coats; house and tower whitewashed; rip-rap stone collected and placed around the tower to serve as a break-water; old guard-house on the beach moved up to the dwelling for use as an outbuilding.

210. *York Spit light-vessel No. 24*.—New main deck, awning, and bedding for crew supplied. This vessel is now in good condition, except the lantern mast, which is defective at the partners. This mast has been securely stayed to answer temporarily. New water casks and crotch for the main boom have been supplied. The vessel has been thoroughly painted.

211. *New Point Comfort*.—Window frames and sashes in tower repaired; all wood-work and lantern painted inside and out two coats; roof of dwelling re-shingled, and new rain-water gutters supplied; doors, locks, and hinges repaired; porches and inside of dwelling painted two coats; new pump to cistern provided; house, tower, and fences whitewashed, and the latter rebuilt; new glass set in windows.

212. *Wolf Trap light-vessel No. 22*.—Vessel thoroughly painted. There is reason to believe that the bottom of this vessel is in want of repairs, and so soon as the services of a relief vessel are available to take her place, she will be withdrawn for examination and repair; above water she appears to be in good order.

213. *Stingray Point*.—Iron foundation and the superstructure painted two coats; locks and hinges repaired; lantern painted inside and out two coats; new glass set in windows where required.

214. *Windmill Point light-vessel*.—This vessel was removed by the rebels in 1861, and has not since been restored. Instructions have been given to re-establish the light so soon as a suitable vessel is available. Light-vessel No. 21, after being withdrawn from Willoughby Spit, where she now is, will be placed to mark this station.

215. *Watts's island*.—Revolving machinery of illuminating apparatus repaired.

216. *Jane's island*.—In good condition.

217. *Somers's cove*.—In good condition.

218. *Smith's Point*.—A screw pile light-house has been erected to take the place of the light-vessel formerly marking this station, and the light was exhibited for the first time on the evening of September 9, 1868.

219. *Fog Point*.—In good condition.

220. *Clay island*.—In good condition.

221. *Point Lookout*.—In good condition.

222. *Hooper's straits*.—In good condition.

223. *Cove Point*.—A large portion of the tower has been re-cemented



and whitewashed two coats; sashes and frames in tower repaired and painted; lantern painted inside and out; shingling on roof of dwelling repaired; doors, sashes and hardware in dwelling repaired; wood-work in same painted: fire-hearths and walks around house re-set; new pump provided for cistern; new glass in windows set where required; new fog bell frame erected in place of old structure, found to be entirely decayed.

224. *Sharp's island*.—Iron-work of foundation painted two coats; also dwelling and lantern two coats inside and out; new glass set where required, and tin on roof thoroughly painted.

225. *Thomas's Point*.—Window frames and sashes in tower repaired; wood-work and lantern painted inside and out, two coats; doors, sashes and window-shutters in dwelling, also locks and hinges, repaired; plastering in all rooms repaired; fire-hearths relaid, and dwelling painted inside two coats; cistern house rebuilt and new pump supplied; gutters and conductors to roof repaired; small smoke-house eight feet square built; new glass set where required; fences repaired, and, as well as the tower and dwelling, whitewashed two coats.

*Bloody Point and Love Point, on Kent island*.—Numerously signed petitions for the establishment of lights to mark these points in Chesapeake bay having been forwarded to the Board, with a report as to their necessity from the inspector and engineer of the district, the subject received careful consideration, which resulted in an approval of the objects asked for. Estimates to cover the cost are submitted.

226. *Greenbury Point*.—Doors, sashes, window-shutters, also locks and hinges, repaired; new porch to front door built; all wood-work and the lantern painted inside and out, two coats; plastering in all the rooms repaired; rain-water gutters and conductors renewed; new pump for cistern supplied; picket fence 600 feet to boundary of lot erected, and whitewashed two coats; boat belonging to the station repaired.

227. *Sandy Point*.—Cistern re-cemented and pump repaired; new cellar steps and door supplied; lantern painted inside and out; also brick walls of dwelling painted one coat; wood frame of bell tower and fences whitewashed and repaired; the old boat having, by reason of long use, become unfit for further service, has been replaced by a new one; Franklin lamp substituted for constant level.

228. *Seven-foot Knoll*.—Slight temporary repairs made to boats. One of these boats is represented to be too badly damaged to warrant the expense of repairs, and a new one will be required.

229. *North Point*.—In good condition.

230. *Fort Carroll*.—Platform, steps of tower and bell-frame repaired; lantern and dwelling painted inside and out; new glass set where required; a Franklin lamp has been substituted for the constant level lamp heretofore in use.

231. *Brewerton channel*.—The work on the lights to mark this channel in Patapsco river, which was under progress at the date of the last annual report, has been completed, and the lights will be exhibited for the first time on the evening of November 1, 1868. These two structures, one near Hawkins's Point, the other on Leading Point, are distant apart  $1\frac{1}{2}$  mile, bearing N. W. and S. E. from each other, both being exactly in range with the axis of Brewerton channel. The front light, Hawkins's Point, is built in six feet water, upon a screw pile foundation, with a frame superstructure to accommodate two lights, one above the other, at heights respectively of 28 and 70 feet above ordinary tides, the space between them being open. The rear light, Leading Point, is built on the bluff point, and consists of a brick dwelling surmounted by a lantern, showing one light at an elevation of 40 feet above the ground, and 70

feet above ordinary tides. When a vessel is on the true course coming up or going down the channel, the three lights will be seen in line, one above the other; but whenever this course is departed from, however slightly, to port or starboard, a corresponding change in the positions of the lights will be observed.

232. *Pool's island*.—In good condition.

233. *Turkey Point*.—A Franklin lamp has been substituted in place of the constant level or fountain lamp heretofore in use.

234. *Fishing Battery*.—Franklin lamp substituted for constant level lamp. The boat belonging to this station being old and no longer fit for service, has been replaced by another in good condition.

235. *Harre de Grace*.—In good condition.

236. *Piney Point*.—In good condition.

237. *Blackiston's island*.—In good condition.

238. *Lower Cedar Point*.—In good condition.

239. *Upper Cedar Point*.—In good condition.

240. *Fort Washington*.—In good condition.

241. *Jones's Point*.—In good condition.

242. *Bowler's Rock*.—A screw-pile light-house has been erected to take the place of the light-vessel formerly marking this station, and the light was exhibited for the first time on the evening of June 10, 1868.

243. *Bodies island*.—This light-house was totally destroyed by the rebels during the war, and the board does not recommend its re-establishment; but, instead, it is recommended to build between Cape Henry and Cape Hatteras—a distance of 120 miles of dangerous coast, now unmarked by any light—three light-houses of the fourth order, and an estimate of the cost is submitted.

244. *Cape Hatteras*.—An appropriation is available for rebuilding this important light-house, and the requisite materials therefor are now being collected. Contracts for the brick have been entered into, a tram road of the Peteler pattern has been contracted for, and every other necessary preparation will be made looking to the commencement of work early in the ensuing season.

Since the estimate for this work was submitted to Congress it has been found that the interests of commerce require a tower of much greater elevation than was provided for. At the time of making the estimate it was supposed that a tower of 150 feet in height (the ordinary altitude of first-order towers) would answer every requirement, but it is now deemed necessary to erect a structure having a focal plane of 180 feet. This increased height will augment the cost of the structure, and an estimate of the additional amount required is submitted.

To the present tower new plate glass for lantern and window glass to dwelling have been supplied.

245. *The Beacon* light requires repairs.

246. *Ocracoke*.—A large portion of the tower has been recemented, and whitewashed two coats. Lantern and all wood-work in keeper's dwelling and tower painted inside and out two coats; lantern deck and sashes and frames repaired; stairway renovated extensively, putting in 33 feet of newel 14 inches diameter; one side of roof of keeper's dwelling reshingled and other side repaired; fire-hearths and brick walks around the house relaid; plastering repaired in every room; also doors, sashes, and hardware; floors repaired where necessary, and dwelling whitewashed.

247. *Southwest Point of Royal Shoals*.—Iron-work of foundation painted two coats and the outside of superstructure one coat; lantern painted inside and out; new glass set where required.

248. *Northwest Point of Royal Shoals*.—Painted iron-work of founda-

tion and dwelling two coats, also lantern inside and out; new glass set where required; gallery railing repaired, and tin roof extensively; new water casks supplied; also new locks and hinges.

249. *Harbor island*.—Iron-work of foundation painted two coats, dwelling one coat, and lantern inside and out two coats.

250. *Brant island*.—Iron-work of foundation painted two coats, outside of dwelling one coat, and lantern painted inside and out two coats; locks and hinges to doors repaired and new glass set where required; new cooking stove and fixtures supplied.

251. *Neuse river*.—Iron-work of foundation painted two coats, outside of dwelling one coat, and lantern inside and out two coats; new glass set where required; new cooking stove and fixtures supplied.

252. *Pamlico Point*.—New boat supplied.

253. *Long shoal*.—Iron-work of foundation painted two coats, lantern inside and out two coats, also two rooms inside; new glass set where required.

254. *Roanoke marshes*.—Iron-work and outside of dwelling painted two coats; gallery railings and tin roof repaired; new glass set where required; new cooking stove and fixtures supplied and new boat furnished.

255. *Croatan*.—Iron-work of foundation painted two coats; also outside of dwelling, and lantern inside and out; new glass set where required; a new cooking stove and fixtures—also materials for boat falls—supplied.

256. *North river*.—Iron-work of foundation painted two coats; also lantern inside and out; new glass set where required; new cooking stove and fixtures; also materials for boat sails supplied.

257. *Wade's Point*.—Iron-work of foundation painted two coats; also lantern inside and out; landing platform raised two feet higher; new boat falls supplied.

*Laurel Point*.—Several petitions, numerously signed, asking for the establishment of a light at this point, to facilitate the navigation of Albemarle sound, having been forwarded to the Board by the inspector of the district, with his report as to the necessity for the light, the subject received careful consideration, and the Board is of opinion that a light at or near that point is desirable. An estimate of appropriation required is submitted.

258. *Roanoke river*.—Iron-work of foundation and outside of dwelling painted two coats; lantern painted inside and out; new glass set where required.

259. *Cape Lookout*.—In good condition. The old tower at this place is old and dilapidated, but answers very well as a day mark for passing vessels.

260. *Bogue Bank light-house and beacon*.—These lights were entirely destroyed by the rebels, and have not yet been re-established.

At the date of the last annual report the appearance of the ground at Lazaretto Point light-station led to the belief that the yield of iron ore would be equal to that of previous years; but as the work of excavation progressed it was found that whatever amount of ore remained unexcavated was within the garden lot and running toward the keeper's dwelling. It was not deemed advisable to disturb the garden lot, especially as the quantity of ore to be obtained thence would be inconsiderable. On making his last payment the contractor proposed a cancellation of the lease, but this has been deferred until he shall have filled in the excavations and properly levelled the ground.

Since the last annual report 156 tons of ore have been excavated, for which the sum of \$243 84 has been received.

Upon the withdrawal of light-vessel No. 23 from Smith's Point, Ches-

peake bay, (upon the completion of the new screw-pile light-house at that place,) she was towed to Norfolk by the buoy tender *Heliotrope* and placed on the railway for examination and repair preparatory to taking the place of the light-vessel at present marking Willoughby Spit, which, having but one lantern, does not suitably mark the station. The repairs are now in progress.

Light-vessel No. 25 has been thoroughly overhauled, necessary repairs made, and placed to mark Deep Water Shoals, James river, during the construction of the light-house at that place. Upon the completion of the light-house she was taken to Norfolk and securely moored. She is kept in readiness for service as a relief vessel.

Light-vessel No. 28 is the regular relief vessel of the district. She has been repaired where necessary, and has rendered valuable service in marking temporarily Bowler's Rock in Rappahannock river and Smith's Point in Chesapeake bay, during the progress of construction of light-houses at those points. While at Smith's Point, and during a gale of wind, the main boom was broken. A new one has been supplied and she is now in good condition.

The old iron vessel formerly marking Willoughby Spit, being worn out and unfit for further service, was, after having been stripped of all articles of value to the light-house service, sold at public auction for the net sum of \$2,113 73 and the proceeds turned into the treasury.

#### UNLIGHTED BEACONS.

The general condition of the beacons and stakes of the district is reported to be good, and these aids to navigation have received such attention as the exigencies of the service would permit.

At North Landing river four beacons, consisting each of a spar surmounted by a barrel, have been placed, and are found to materially assist in the navigation of the river.

One of the beacons off Bell's island is reported to have disappeared from its station. A new one has been prepared and will be placed at the first opportunity.

*Core sound.*—Beacons and stakes marking the channel through the sound replaced.

*Blair's channel.*—It has recently been learned that all the beacons have disappeared from their proper places in this channel, excepting the first beacon, which still remains. Whenever the services of the buoy tender can be spared she will be sent to attend to the duty of replacing these beacons.

The other beacons of the district are in good condition.

#### BUOYS.

The buoys in Metomkin, Watchpreague, Hog island, Matchapungo and Sand Shoal inlets, on the eastern coast of Virginia, have been properly attended by contract. A new contract for this service for the year ending 30th July, 1869, has been entered into.

The buoys in Cape Henry channel, Hampton Roads, Norfolk channel, Hampton creek, Elizabeth river, James river, York river, Mobjack bay, Pianketank river, Rappahannock river, Great Wicomico river, Potomac river and tributaries, have been carefully attended during the year by the steam tender of the district.

In Chesapeake bay, from the Capes of Virginia to Havre de Grace, Maryland, the buoys have been regularly attended to. Two new buoys

have been placed to mark wrecks, viz., one to mark the wreck of the schooner Mary E. Killinger, which lies in three fathoms water west by south half south from Cape Charles light-house, distant seven miles, and one to mark the wreck of the revenue cutter Nemaha, lying in five and a half fathoms water off the mouth of the Great Wicomico river, Windmill Point bearing south by west half west, distant nine and a half miles. The buoys in West river, Annapolis Roads, Bodkin Swash, Patapsco river, North Point creek, Swan Point channel, Cherrystone inlet, Hooper's straits, Kedge's channel, Tangier sound, Little Annamessix river, Wicomico river, Pocomoke sound, Great Choptank river, Eastern bay, St. Michael's river, Wye river, Chester river, Little Choptank river, have been visited by the tender and the buoys overhauled and replaced.

The buoys in Hatteras inlet, Ocracoke inlet and bar, Neuse river, Pamlico sound and river, Hyde county landings, and Bell's bay, Croatan sound and Albemarle sound, up Roanoke river to Plymouth, have been kept in good order.

In Alligator river, the spar buoys heretofore marking the channel have been replaced by iron nun-buoys of the third class, and an additional spar buoy placed off Sandy Point, about two and three-fourths miles above the mouth of the river.

In Core sound the buoys have been properly replaced by the buoy tender.

Care has been taken to provide the district with a large number of spare buoys and accessories, and a lot (290 pieces) of kentledge removed from the condemned iron vessel from Willoughby spit were appropriated to use as buoy moorings and fitted accordingly.

An additional number of spars for buoys has been contracted for.

#### TENDERS.

During the year the buoy tender *Heliotrope* has been constantly employed in the work of replacing buoys and carrying supplies to light-stations. On the 1st February last, while in North Carolina, the cross-head of the air-pump broke, which accident compelled the vessel to remain inactive for 12 days, when a new cross-head was procured and fitted.

Upon the return of the vessel from the sounds of North Carolina she was taken on the railway and her copper repaired and hull caulked above water mark, needful repairs have also been made to the engine, deck planking, canvas covering of hurricane deck.

The steamer *J. N. Seymour* has been steadily employed in connection with the engineering branch of the service.

The great extent of this district seems to render it necessary to provide another vessel, a sailing vessel of small size, to attend exclusively upon the buoys in the lower part of the district, including Albemarle and Pamlico sounds, and the Board hopes to be able in the course of the coming season to make such arrangements as will enable it to detail a vessel for this duty.

#### DEPOTS.

A suitable storehouse for the security of supplies, sails, buoy accessories, boats, and other valuable property, is much needed in this district, and it has been found necessary to store certain articles of spare property on hand in the hold of an unemployed light-vessel, and in the event of that vessel being required for duty a transfer of these articles must be made to some other vessel, or have them placed on private storage at heavy expense.

## SIXTH DISTRICT.

The sixth light-house district extends from New River inlet, North Carolina, to include Cape Canaveral, Florida. There are in this district—

Light-houses and lighted beacons.....	50
Light-vessels.....	6
Beacons, unlighted.....	3
Buoys actually in position.....	130
Spare buoys, to supply losses.....	35
Tenders, steam.....	None
Tenders, sailing.....	2

261. *Federal Point light station*.—Nothing has been done at this station during the year, and having been erected in 1866 it is believed that only incidental repairs will be required next year. The flues at this station are of terra-cotta pipes, which at other localities have been found objectionable, and it may be necessary to remove them and substitute other material.

When this light-house was built the site occupied came within the limits of Fort Fisher and was in possession of the government. The land was owned by a private individual and has recently been restored to him by the government. Compensation being asked for the land occupied by the light-house establishment, steps are now in progress for its purchase.

262. *Frying-pan Shoals light-vessel No. 29*.—This vessel was relieved June 29, 1868, by the Relief and brought to Charleston, and after having been thoroughly repaired was returned to her station.

263. *Cape Fear light station*.—Discontinued in 1866 and not since re-established.

264. *Oak island*.—Range lights for crossing the bar western entrance to Cape Fear river in good condition, and it is thought that only incidental repairs will be required during next year.

265. *Price's creek*.—Not yet re-established; examinations have been made as to the necessity of changes in the positions of these ranges.

266. *Horseshoe shoal*.—The screw-pile structure, reported at the date of the last annual report as being on hand, was erected at this station and lighted for the first time on the evening of March 9, 1868. On February 25, the work being well advanced, signs of settlement were first discovered, and the opposite side was weighted to make the settlement equal if possible. On the 23d of March the work suddenly settled three feet, and in the precarious state of the structure the light was discontinued, and the light-house, as far as practicable, removed and placed in store at Newbern, North Carolina. The parts left standing on the shoal are the piles, with five-foot screws, sleeves and lower tension rods.

267. *Orton's Point*.—The materials for re-establishing this station have been procured and are stored at Wilmington, North Carolina.

268. *Campbell's island*.—This station has not been re-established since its discontinuance in 1861.

269. *Upper jettee*.—These range lights were extinguished by the rebels in 1861, and the structures entirely destroyed.

270. *Georgetown*.—As this station was re-established and placed in complete condition in 1867, and a new keeper's dwelling erected at the same time, no repairs have been required, and it is thought that only incidental renovation will be necessary during the next year.

271. *Fort Point*, near Georgetown, South Carolina.—This light was extinguished and building destroyed in 1861. Its re-establishment at this time is not deemed necessary.

272. *Cape Romain*.—During the year general repairs have been made to the keeper's dwelling as follows: joints of wall raked out and repointed and cement washed; flashings around chimneys examined and replaced; roof repaired; chimneys cement-washed; cistern built; gutters to eaves and conductors to cistern furnished; plastering repaired; new door and frame made for porch. To the assistant keeper's house: new roof built; porch made in front; plastering repaired; joints of wall raked out and repointed; cistern built; gutters and conductors provided; doorway cut through wall and frame, and door to back kitchen furnished; an old brick one-story building in a dilapidated condition, formerly used as an oil-house, has been torn down and the brick used for cisterns; all new work painted; boat-house 13' × 30' erected and suitable tackle furnished.

The tower is in good condition with the exception of the exuding and wasting of the mortar on the inside. But few if any repairs will be required next year.

273. *BulP's bay*.—This station has been re-established, and the light was exhibited for the first time on the evening of August 31. A new lantern and apparatus have been placed; dwelling furnished with new inside doors, walls furred, lathed and plastered; outside walls repointed and cement-washed; roof repaired; wood-work painted; conductors furnished to cistern and general renovation made; boat-house built and new boat with sails, &c., furnished.

274. *Rattlesnake Shoal light-vessel No. 30*.—This vessel has continued during the year at her station to mark Charleston bar; no repairs were necessary.

275. *Wechaucken light-vessel No. 31*.—This vessel needs general repairs; her deck is too old to admit of calking, and it is proposed to cover it with some water-proof material as a temporary expedient. It is feared that it may be found necessary to entirely remove her and substitute another vessel.

276. *Charleston*.—This station was extinguished by the rebels in 1861, and the structure destroyed. An examination of the locality has been made with a view to the location of range lights. A final decision upon the subject has been deferred to await the completion of new and detailed surveys rendered necessary by change of channels since 1861.

277. *Sullivan's island*.—The temporary light marking this station is located upon private property, and negotiations for the purchase of the land required for the sites of the range lights authorized at the last session of Congress are in progress.

278. *Fort Sumter*.—In good condition.

279. *Castle Pinckney*.—In good condition.

280. *Battery beacon*.—In good condition. Fence built around base of shaft.

281. *Hunting island*.—This station was discontinued and the buildings destroyed in 1861.

282. *Combahee bank*.—A screw-pile light-house has been erected in place of the light-vessel formerly marking this station; and light exhibited for the first time on the evening of February 22, 1868.

283. *Martin's Industry light-vessel No. 32*.—This vessel is in good condition. No repairs have been required during the year.

284. *Bay Point*.—When the sale of public property belonging to the Navy Department at this place was made, the building heretofore occupied as a keeper's dwelling was reserved from sale and turned over to the light-house establishment. It required considerable repairs to roof, &c. The tower is but temporary in its character, and is in good condition.

No steps have yet been taken towards building the light-house authorized by act of Congress approved July 28, 1866; and it is doubtful whether the light will ever be required.

285. *Hilton Head*.—Range lights for entrance into Port Royal harbor; in good condition.

286. *Fishing Rip light-vessel* No. 33.—This vessel (formerly the relief light-vessel) left Charleston May 27, to relieve the light-vessel No. 34, then at Fishing Rip station; previous to being sent down she was thoroughly overhauled.

287. *Braddock's Point, Calibogue sound*.—Negotiations are now in progress for procuring title to the requisite land at this locality, preparatory to the erection of a light-house in place of the light-vessel formerly stationed in Calibogue sound. An appropriation is available for this object, and according to the terms of the law, the work will be done by contract.

288. *Tybee*.—In good condition.

289. *Tybee Island knoll*.—Discontinued in 1861, and not re-established. An appropriation of \$15,000 for a light-house to mark this knoll was made March 2, 1867, and by the terms of the law the work is to be done by contract. The necessary preliminary steps have been taken.

290. *Cockspur island*.—A substantial boat-landing has been erected; piles cased with yellow metal; tower whitewashed; station in good condition.

291. *Oyster Beds*.—Boat-landing erected; piles cased with yellow metal; tower whitewashed; station in good condition. The keeper's dwellings for this and the preceding station have been re-boarded, new roofs supplied, and conductors supplied; fence constructed.

292. *Fig island*.—In good condition.

293. *The bay, Savannah*.—In good condition.

294. *Sapelo*.—This station has been re-established, and was lighted for the first time on the evening of April 15, 1868. The keeper's dwelling has been almost entirely rebuilt, except the walls; new roofs, sash, doors, porch in front, plastering, stairs, and painted. New lantern and apparatus placed in tower; new window frames and sash; new door frames and door; and steps largely renewed. Tower red and whitewashed; fence built.

A skeleton frame beacon 50 feet in height, on a tramway of 100 feet, has been erected in front of the tower, and distant therefrom 660 feet. The light was exhibited April 15.

295. *Wolf island—two beacon lights*.—During the year a substantial dwelling of frame for the keeper has been erected, with tower and lantern on top; the work is not yet completed. The foundation of the building consists of 11 wooden piles 12 inches in diameter, driven to a depth of 28 feet, cut off below the surface of the marsh and cased with an iron cylinder three feet below the surface, and extending four feet above to receive the caps for sills; there is a platform 10 feet wide built on wooden piles extending along the entire front, and on one side back to and in front of the kitchen. A cistern also is placed in front of the kitchen under the platform.

*Beacon light*.—A skeleton frame beacon on a tramway 100 feet long is built in front of the keeper's dwelling, and distant therefrom 480 feet. These lights were exhibited for the first time (since their discontinuance in 1861) on the evening of October 10.

296. *St. Simon's*.—All the buildings at this station having been destroyed by the rebels, an appropriation of \$45,000 was obtained from Congress, with the stipulation that the work should be done by contract. The necessary preliminary steps are in progress, plans and specifica-



tions have been prepared, and bids called for, to be opened November 6, 1868.

297. *Little Cumberland island*.—In good condition.

298. *Amelia island*.—The repairs in progress at this station at the date of the last annual report have been completed and a fence constructed. A plank walk 840 yards in length has been made across the marsh to the beacon light in front, and a roadway, 680 yards, cleared.

299. *North beacons, Amelia island*.—This station has not been re-established.

300. *St. John's river*.—In good condition.

301. *Dame's Point light-vessel*.—This light-vessel, in St. John's river, was discontinued during the war and has not been re-established. The interests of commerce do not require a light at this place, and upon the recommendation of the Board, the honorable the Secretary of the Treasury has directed that the station be discontinued.

302. *St. Augustine*.—In good condition.

303. *Cape Canaveral*.—The iron light-house which, at the date of the last annual report, was in course of construction has been completed, and the light therefrom exhibited for the first time on the evening of May 10, 1868. The illuminating apparatus is a lens of the first order, revolving, showing a white light which attains its greatest brilliancy once every 60 seconds. Its elevation is 139 feet above sea level, and the light should be visible from the deck of a vessel at a distance of 18 nautical miles. Upon the exhibition of the new light, the fourth order fixed light which had been shown was discontinued.

#### LIGHT-VESELS.

The relief light-vessel No. 34, belonging to this district, has been completely repaired. She is now in good condition, excepting mast, in which defects have recently been found to exist; these will be promptly remedied.

Light-vessel No. 35, formerly marked Martin's Industry. She was sunk by the rebels in Savannah river, was raised, repaired and fitted for service. Evidence of serious decay being observed, a thorough survey was held upon her and resulted in her condemnation. It was found that nearly every part of her hull was pervaded by dry rot, and to such an extent as rendered her unworthy of repair. She was accordingly stripped of every appurtenance which could be of service to the light-house establishment, and sold at auction September 25, 1868.

#### BEACONS, (UNLIGHTED.)

Two substantial day beacons have been erected on the oyster rocks opposite to Cockspur island.

They are built on four iron piles driven 10 feet and extending eight feet above the surface of the rock. An enclosed framework is placed on the tops of the piles 9 feet 7½ inches square at the base, 12 feet high, and 6 feet square at the top. As these beacons are on the port side of the channel in entering, they are painted black.

A skeleton frame day beacon has been erected on the south end of Elba island, to take the place of one destroyed by decay.

#### BUOYS.

This district has been thoroughly buoyed out. The buoys have been lifted, examined and repainted, where necessary, and moorings examined,

with the exception of one buoy at St. Augustine bar, Florida, which has recently dragged from its position, and will be replaced as soon as possible.

A buoy has been placed to mark a sunken wreck just above Cockspur, in Savannah river; and a buoy has been placed to mark the position formerly occupied by the Dame's Point light-vessel in St. John's river.

An adequate number of spare buoys and appurtenances has been kept on hand to supply losses.

#### TENDERS.

The light-house and buoy vessel *Maggie*, a sailing schooner of 80 tons burden, provided in February last for this district, has been constantly employed in buoying out the different harbors and channels, and in transporting supplies to light-vessels.

On the 20th September she was docked at Charleston; was calked outside, from the water-line up; her spar and cabin decks were also calked; new bowsprit and jibboom supplied. She is now in good order, and ready for further duty.

The *Narraganset* (schooner) has been employed during the year upon engineer duty. In October last a new foremast was placed in her, and all of her spars shortened and sails reduced, thus materially increasing her usefulness. Her general condition is good.

The small schooner *Dupont* was employed as a tender upon the works at Cape Canaveral light-house, and, upon their final completion, was taken to Charleston and securely cared for. Her small size renders her incapable of performing any but minor service.

#### DEPOTS.

A substantial shed building, 70 feet by 25 feet, for the storage of spare buoys and accessories, and other articles kept on hand, has been erected on James island, near Fort Johnson. The wharf, however, is in a dilapidated condition, and will soon require extensive renovation.

#### SEVENTH DISTRICT.

The seventh light-house district embraces the coast from Cape Canaveral to include Cedar Keys. There are in this district—

Light-houses and lighted beacons.....	11
Light-vessels .....	None.
Beacons, unlighted.....	6
Buoys actually in position.....	63
Spare buoys to supply losses.....	43
Tenders, steam.....	None.
Tenders, sailing.....	1

304. *Jupiter inlet*.—Illuminating apparatus examined; revolving machinery and timepiece cleaned and oiled; chimney-holders enlarged.

The walls of this tower are damp during the rainy season, causing the plastering to fall off. The proper remedies will be applied. A gutter around porch roof is needed.

305. *Cape Florida*.—A new iron door has been fitted in the tower; door locks repaired; four new blinds furnished to dwelling; new boat with appurtenances and new cooking stove supplied; tripod of lamp adjusted.

An effort has been made to lessen the annoyance arising from the immense numbers of insects at this station by burning off some of the rank vegetation near the dwelling.

306. *Carysfort Reef*.—New hinges fitted on storm doors; new revolving trucks fitted and rod lamp repaired; revolving machinery oiled and cleaned.

The necessity for a new boat being urgent, and none being available, a boat belonging to the buoy tender was altered, sloop-rigged, air-tight cases of galvanized iron fitted under the thwarts, and new boat falls fitted. New curtains supplied. Iron-work above needs painting, and below scraping and painting; new ladder and boat davits required.

*Alligator Reef*.—An estimate was submitted at the last session of Congress of appropriation required towards the erection of a first-class light at Alligator reef, being a part of the system for lighting the Florida reefs. No appropriation having been made, and the necessity for this light being deemed of great urgency, the estimate is again submitted.

307. *Dry Bank*.—New clamps fitted on braces; new hinges provided for tower windows; glass set where required; three new dampers for lens chimney supplied. The large accumulation of rubbish on the platform has been cleared off, giving thereby more space for the storage of fuel and necessary occupations.

The solidity of this tower, like Carysfort, seems to be perfect, though requiring a general painting above and scraping and painting below.

An iron davit for hoisting in stores is much needed. The wooden beam across the braces just above the roof, heretofore used for this purpose, has had the effect of causing a leak. Three clamps of diagonal braces below have been broken by the force of the sea; new ones are needed. A new boat is also required.

308. *Sand Key*.—Carelessness in winding up the revolving machinery having caused a displacement and consequent irregularity, the machine has been overhauled, adjusted, cleaned and oiled; timepiece cleaned and oiled. One of the old water tanks having been found unworthy of repairs, a new one was supplied. A new set of tanks on a different plan seems to be required. A new sail boat of a large size is required.

309. *Key West*.—Lightning conductor renovated; new platinum point required.

The lantern is very old and defective; the door cannot be made to shut properly. It is found that this light is frequently obscured by myriads of insects about the lantern, sometimes getting into the lamp itself.

310. *Northwest Passage*.—This station begins to show the effects of the climate. The roof of the dwelling leaks, and the station needs a general overhauling and repairs.

311. *Dry Tortugas*.—The old and rusty iron lightning conductor has been replaced by a new one of copper with horn insulators; supply pipes of burners repaired; eight panes glass set in the lantern.

This tower also shows the effects of the heavy rains in this climate. Much of the mortar on the south and southwest sides is washed out, in some places to the depth of nearly half an inch. These walls should be repointed with cement. The plastering of the oil room and kitchen has fallen down and needs repairs. A suitable enclosure fence is recommended.

312. *Dry Tortugas harbor*.—The flooring of the balcony around the lantern is much worn, and the seams in some places open, which admits rain-water inside the tower, and causes dampness and injury to the walls. The necessary remedy will be applied.

313. *Elmont*.—The dwelling has been repaired, leaks in roof stopped, and an almost entirely new porch put up. The old kitchen has been newly roofed and is now used as a storeroom; new cooking stove and accessories supplied. A suitable enclosure fence is recommended.

314. *Cedar (or Sea Horse) Key*.—In good condition.

## BEACONS, (UNLIGHTED.)

Of the fifteen day-marks along the Florida reefs from Fowey rocks to Eastern Sambo, as originally established, but five now remain, the others having been lost.

Those which remain are Long Reef beacon, letter N; Elbow beacon, letter J, about  $5\frac{1}{2}$  miles southeast from Carysfort reef light house; Grecian shoal beacon, letter H, on the outer edge of Grecian shoal; French reef beacon, letter G, on reef of same name; and Conch reef beacon, letter E, on Couch reef.

They are placed on the most projecting and dangerous points of the Florida reef, and within half a mile in every case of the edge of the Gulf Stream. They may be approached from seaward within a few hundred yards, but in bad weather a wider berth should be given.

These beacons are composed each of an iron shaft 36 feet in height, erected upon iron screw foundations, distinguished by a vane upon which a letter of the alphabet is painted.

The re-establishment of those which have been lost is pressed upon the Board as a measure of great importance to the navigating interests.

The day beacon at Coffin's Patches consists of an iron shaft, 6 inches in diameter and 40 feet high, surmounted at the height of 25 feet above the water by two ellipses at right angles to each other, of open lattice work, eight feet by five feet, presenting the appearance of a ball; and at the height of 33 feet by a cross of open lattice work, with arms nine inches wide and extending three feet from the shaft, and on the top a ball 15 inches in diameter. This beacon is in good order, though inclining a few degrees from the perpendicular.

## BUOYS.

The buoys of the district have all been examined, cleaned, and painted; sinkers, chains, and ballast balls renewed where necessary.

The following additional buoys are recommended:

A first-class buoy on the south end of Tortugas shoal.

A first-class buoy on Rebecca shoals in place of the second-class buoy now there.

A second-class buoy off the south end of Pine island, Charlotte harbor, to guide vessels bound up Pease creek.

All the spare buoys on hand have been kept scraped and painted ready for immediate service.

## TENDERS.

The buoy tender *Florida*, sailing vessel, has been thoroughly repaired, recalced, recoppered, and nearly all of her iron-work renewed. She now only requires new awnings to be as good and efficient as ever. A new suit of sails was put on her. New stern boat required. She has been constantly employed in attending upon the buoys and in carrying supplies to stations. It being found that these duties were greater than could be performed by one vessel, by the courtesy of the Coast Survey the schooner *George M. Bache*, belonging to that service, was temporarily employed, and has rendered valuable aid. Her duty being completed she was returned to the Coast Survey on September 15, after having been used for three months in buoy service.

## EIGHTH DISTRICT.

The eighth light-house district comprises the coast from Sea Horse Key, Florida, to Rio Grande, Texas.

There are in this district—

Light-houses and lighted beacons.....	59
Light-vessels.....	None.
Beacons unlighted.....	2
Buoys actually in position.....	73
Spare buoys to supply losses.....	116
Tenders, steam.....	1
Tenders, sailing.....	3

## LIGHT-HOUSES AND LIGHTED BEACONS.

315. *St. Mark's*.—In good condition.

316. *Dog island*.—The attention of the Board has been called to the dangerous exposure of this tower in heavy gales, being situated on a low spit, liable to be washed away in the first hurricane that may sweep over that part of the coast. The new dwelling on screw piles situated on a sand-hill about 15 feet above sea level will afford secure refuge to the keepers and their families in case of loss of tower. The ground is highly favorable for the construction of a new light-house on high ground at a moderate cost, the secure harbor, "Pilot's Cove," affording conveniences of landing materials at all times unsurpassed by any station in the district, except those in the Mississippi.

The eventual destruction of the present tower, under the circumstances stated, cannot be doubted, resulting in the extinction of one of the important lights on the Gulf coast, the destruction of public property, and involving danger to the lives of the attendants. In view of these facts the early construction of a new iron light-house, and, by reason of its position, an increase in the order of the light, is recommended.

317. *Cape St. George*.—In fair condition.

318. *Cape St. Blas*.—In fair condition. There is no dwelling provided for the keeper, who is now obliged to live in the watch room. A dwelling on screw piles within a short distance of the tower and connected therewith by a plank walk or bridge, is recommended. A bridge would seem to be requisite, as the place is overflowed in heavy gales to an extent rendering communication between tower and proposed dwelling difficult if not dangerous.

319. *Pensacola*.—In good condition. The temporary light which has been exhibited from this station since 1862 is a fourth-order lens. An appropriation for general repairs and for building a keeper's dwelling is now available, and so soon as the works have sufficiently progressed, it is proposed to fit up a first-order apparatus similar to the one in use before the war. The lantern is in perfect order for its reception.

*Bar beacon*, (range light).—This structure, wooden pyramidal, with steamer's lens, is in good order and quite sufficient for the purpose.

Under authority of the Department, the Barrancas and Caycas range beacons were discontinued January 1, 1868, being no longer deemed necessary for the commerce of Pensacola. The apparatus and fixtures were removed and suitably cared for.

320. *Sand island*.—An appropriation is available for rebuilding the first-class tower formerly marking this station. The temporary wooden structure with its fourth-order lens has answered a good purpose and may be expected to suffice until the original tower is rebuilt.

*Sand Island beacons Nos. 1 and 2.*—These beacons were entirely destroyed during the war, and it is proposed to re-establish them when the new light is built.

321. *Mobile Point.*—An appropriation is available for the construction of a new light-house at this place, which work will be taken in hand at the same time with Sand island. The facility of communication between the two stations will enable one foreman with a suitable assistant to execute both works at the same time.

*Mobile Point beacons Nos. 1 and 2.*—These were entirely destroyed during the war. Cheap wooden structures are quite sufficient and will be erected during the progress of the new building for main light.

322. *Choctaw Point.*—As stated in the last annual report, the old site is probably ineligible by reason of changes in the channel induced by artificial obstructions. A detailed survey will be required before any conclusion as to proper site or character of structure can be arrived at.

*Choctaw Pass.*—These range beacons in connection with the foregoing light-house were entirely destroyed during the war. Their re-establishment as to location and time will necessarily depend upon the result of investigations concerning the main light.

323. *Round island.*—In good condition. Some trifling repairs are required, such as rendering water-tight the gallery deck, which leaks from unequal expansion of the cast iron and cement of which the deck is composed. The lantern and gallery are cast in one; the gallery being found too small was widened by building out the brick cornice, and the portion outside of the iron gallery is cemented. Various expedients have been tried to remedy the defect, but without more than partial success.

324. *East Pascagoula river.*—Renovated and put in complete order during the year and the light exhibited for the first time since 1861 on the evening of April 20, 1868.

The growing importance of Pascagoula river, which penetrates far into the rich pine forests bordering the northern shore of the Mississippi sound, the artificial deepening of the bar of the river and the natural deepening of the entrance called Horn Island Pass, have induced the Board to recommend, after thorough examination of the subject, the erection of a new light-house on *Horn island*. The ground is very favorable, being hard sand, and more elevated than Ship island. The surrounding country affords lumber and brick of excellent quality, and a brick structure is recommended as less costly than any other of sufficiently permanent character. Vessels of 14 feet draught of water can find safe anchorage in storms under the lee of this island.

An appropriation of \$20,000 will be required for this light-house, and the necessary estimate will be submitted.

325. *Ship island.*—In good condition.

326. *Biloxi.*—In consequence of difficulty in making this light-house by day, through reason of the tower being painted black and shown against a background of dark pine woods immediately adjoining, the color of the tower has been changed to white. Station in good condition.

327. *Cat island.*—The buildings at this place were destroyed during the hurricane of 1860. The screw-pile dwelling on the land was burnt at the commencement of the war. The lantern was subsequently taken possession of and applied to Tchefuncti light station.

This light is important as a guide to vessels through the south pass of Cat island, through Pass Marianne, and to the entrance into Cat island harbor, into which 16 feet may be carried at low tide, giving complete shelter in all kinds of weather, especially the dreaded "northers."

This light will be re-established so soon as time and opportunity permit.

328. *Pass Christian*.—In good condition.

329. *Merrill's Shell Bank*.—In good condition.

330. *St. Joseph's island*.—This island had washed away to considerable extent and it was found necessary to move the structure further back, about 25 feet from its former position. Nine piles were driven to a depth of nearly 60 feet in the positions to be occupied by the new piers. The ground around these piles was excavated as far as practicable and surrounded by brick masonry, thus completely protecting the wooden piles from the influence of the atmosphere and damage by worms. The piers are two and a half feet square and connected by diagonal tension rods of two and a half inch iron. Outside the foundation of the light-house a breakwater was built to protect it from the wash of the sea in southeast winds, which are the only ones capable of doing any damage. The space under the house between and around the piers was filled up with concrete. The station is now being painted and at the same time five panes of lantern glass will be put in, some of which may have been broken during the operation of moving the house back to its present position.

The work done is of the most substantial character and will probably preserve the light-house for a long time.

331. *Rigolets, (Pleasanton's island)*.—Tower in good condition. The keeper's dwelling requires repairs to roof and galleries, which have been authorized but not executed.

332. *Proctorsville*.—Destroyed in the hurricane of 1860 and not re-established. This station is comparatively unimportant, and a wooden structure, of an inexpensive character, would answer every requirement.

333. *West Rigolets*.—In good condition.

334. *Bon Fouca*.—Destroyed in 1862 and not re-established.

The important point in this vicinity seems to be Pointe aux Herbes, directly opposite, on the south shore of the lake, forming the principal landmark for all steamers and sailing vessels trading in the lakes. The abandonment of the present site and the erection of a light-house on Pointe aux Herbes is recommended, and an estimate of appropriation necessary will be submitted.

335. *Port Pontchartrain*.—The breakwater around the tower, which was in progress at the date of the last annual report, was completed in December, 1867. It is a solid and substantial work. The station has been thoroughly painted and a new cistern built.

336. *Bayou St. John*.—The work of erecting the beacon-light upon the old screw-piles of the former structure at this place is actively progressing. The iron work has been made by contract and transported to the site. The structure will be finished in a few days.

337. *New Canal*.—The work of rebuilding the breakwater at this place, and of general repairs to the station, is in progress.

338. *Tchefuncti river*.—The new light-house, which was in course of construction at the date of the last annual report, was completed and the light exhibited for the first time on the evening of December 1, 1867. A recent inspection found this station in perfect order.

339. *Pass Manchac*.—In good condition.

340. *Chandeleur*.—In good condition.

*Grand Grozier*.—An appropriation for the construction of a light-house at this place was asked of Congress at its last session, but not granted. The estimate will be again submitted.

341. *Pass à Loutré*.—The dwelling at this section, of frame resting upon nine brick piers, has settled down very uniformly and equally about three feet, so that the sills are at present only about 18 inches above the

ground. It is proposed to raise this structure to about its former level, and at the same time surround it with a fence of piling, to protect it from drift-logs, which, being afloat at high water and drifting against the piers, would endanger them.

342. *South Pass*.—Slight repairs are required to the sills of the house gallery, rain-gutters, reshingling, &c.

In view of the great importance of this light, which is the first one made by all vessels coming from the northern ports and the West India islands, and frequently by those coming from the western and southern coast of the Gulf, the insufficiency of the present third order light, and the perishable nature of the present structure, which is entirely of wood and surrounded by high swamp cane, readily set on fire by malicious or careless persons; and in consideration of the fact that the present light-house is getting old, and therefore likely to be a constant source of expense for repairs—it is deemed important to provide for the early erection at this place of a new structure, which should be of the first order. Every facility is offered for the landing and safety of materials, with deep water close up to the bank, and well sheltered.

343. *Head of the Passes*.—The work of building a breakwater in front of this light-house, which was in progress at the date of the last annual report, has been completed, and the good effects anticipated have been fully realized. The current of the river being checked by the piles, a rapid deposition of sediment has taken place, raising the ground between one and two feet during the year. A growth of willow is springing up, which will still further increase the deposition, and it seems reasonable to expect that by these means the stability of the light-house will be assured.

344. *Southwest Pass*.—The old light-house remains in the same condition as was reported last year, but the site is being rapidly encroached upon from the west by the wash of the sea. Some slight repairs have been made during the year. An appropriation is available for the construction of a new light-house at this place, and the subject has received the careful consideration of the Board; but in view of the difficulty of securing an adequate foundation no definite conclusion has been arrived at.

*Barrataria bay*.—In good condition.

345. *Timbalier bay*.—In the last annual report the necessity for building a new screw-pile light-house in shoal water, inside the island, was urged. The remarks then made are again called to the attention of the Department.

346. *Ship Shoal*.—In good condition. In October of last year the centre of a severe cyclone passed very near this light-house; the pyramidal sea caused such a vibration of the tower that the oil was thrown out of the reservoirs, and all efforts to relight the lamps were unavailing for six hours. The structure, however, was uninjured. Since the application of coal-tar for painting the tower, in order to ameliorate the dreadful sanitary condition of the station, the health of the keepers has been uninterruptedly good, and there can no longer be any doubt that the red-lead paint, with which the structure was painted, washing into the rain-water tanks was the cause of the sickness.

347. *Southwest Reef*.—This screw-pile structure was much damaged by the hurricane of October, 1867. The necessary repairs were promptly commenced, and are now in active progress. The chief features of the work consist in levelling and straightening the screw-piles, adapting the diagonal tension braces in the direction of southeast to northwest—the direction of prevailing and damaging winds. There were no braces previously—a very serious omission in so exposed a structure. A new gal-



lery of boiler-plate, on wrought-iron girders, on two sides of the structure, is now nearly finished. The interior was repaired, nearly all the wood-work of the tower having been broken up.

348. *Shell Keys*.—This structure was entirely destroyed in the hurricane of 1867, and has not been rebuilt—the appropriation asked for at the last session of Congress not having been granted. The absence of this light is very much felt by vessels trading between Berwick's bay and the Texas coast, and its early reconstruction is strongly recommended.

*Calcasieu*.—Among the few inlets on the Gulf coast west of the Mississippi, the bay of Calcasieu, some years before the war, acquired considerable importance on account of the extensive lumber trade carried on in that bay and in the river of the same name. This business has much increased since the close of the war, and bids fair to assume very large proportions. The depth of water on the bar is about six feet. The soil bordering the entrance is low salt marsh, subject to inundation during heavy gales.

349. *Sabine Pass*.—In good condition.

350. *Bolivar Point*.—Though the present temporary structure, with 4th order lens, suffices for the present necessities of the harbor of Galveston, yet the importance of the Texas trade seems to require that a permanent structure be erected. The third order iron tower, which was totally destroyed during the war, was found in every respect satisfactory for the exhibition of a light powerful enough for the locality, and the reconstruction of a similar tower and illuminating apparatus is recommended. An estimate of appropriation required will be submitted.

*Bolivar beacon*.—This structure was destroyed during the war. It was situated on a reef nearly awash in ordinary high tides, running parallel to the beach and 200 or 300 yards distant from it. It is highly probable that the exposed position of this beacon prevented its being lit when most wanted. As it only served for a range with the principal light, the necessity or expediency of its re-establishment will depend upon the location assigned to the main light.

351. *Pelican Spit*.—The necessity for re-establishing these range lights can only be decided upon after examination of the recent work of the coast survey. At all events the simplest contrivances will answer the purpose if it be determined to re-establish the range.

352. *Galveston range beacon*.—The remarks made in the case of Pelican Spit apply equally to this station.

353. *Half-moon shoal*.—The exigencies of the service have prevented any steps toward re-establishing this station, beyond ascertaining its condition.

354. *Red-fish bar*.—Of this structure the iron screw piles only remained, the rest having been burned during the war. A force was sent there in July last with the necessary materials, and the reconstruction of the light-house is progressing rapidly. The lantern is nearly finished and will shortly be sent down. It is expected that the work will be completed in about a month. A temporary light was established May 8, 1868.

355. *Clopper's bar*.—This light-house escaped destruction, though discontinued during the war. A temporary light-house was established and the light exhibited May 8, 1868. The station is in a satisfactory condition except that it needs painting, which will be attended to in a few weeks.

356. *Matagorda*.—The broken sections of this iron tower have been re-cast and are now ready for shipment. The work of putting up the tower is at present delayed in consequence of the undetermined state of the negotiations with the authorities of the State of Texas for the sale

and cession of a new site, the old one having been rendered valueless by the encroachment of the sea, which at the present time is nearly up to the spot formerly occupied. There is, however, a good prospect of an early and favorable action on the application for a new site, when there need be no further delay in the completion of the work.

357. *Saluria*.—This structure was entirely destroyed during the war, and there seems to be no very pressing necessity for its immediate reconstruction.

358. *Half-moon reef*.—This structure has been thoroughly repaired, and the light re-exhibited on the evening of February 20, 1868. The station is now in perfect order.

359. *Sicash*.—Of the former structure only the screw-piles of iron remain, and which will answer for a new superstructure, an estimate of the cost of which will be submitted.

360. *Aransas Pass*.—In good condition.

361. *Brazos Island beacon*.—In good condition.

362. *Point Isabel*.—In good condition.

#### UNLIGHTED BEACONS.

*Pass à l'Outre*.—This beacon is a triangular skeleton pyramid of wood, constructed in 1863. It is topped with a circle of open slat-work, about eight feet in diameter. Although of simple and cheap construction, it has lasted well considering that very severe gales have visited the locality since its establishment. The structure is 45 feet high, and forms a range with the light-house for crossing the bar in the best water. Two similar structures about 30 feet high are on hand at the depot and await application.

*Galveston*.—This beacon is an iron screw-pile structure near the outer edge of the bar. It was constructed prior to 1853. It is about 20 feet above the surface of the water and forms a very conspicuous and useful sea-mark. Nothing has been done to it since its original construction, and it bids fair to last for many years more.

#### BUOYS.

The buoyage of the district has received especial attention and is now in as good condition as at any time before the war, with the exception of St. Andrew's bay and the South Pass of Cat island, which have not yet been buoyed.

A buoy which had been adrift was picked up and brought to New Orleans. An examination disclosed the fact that it did not belong to the United States light-house establishment, and that it was of English manufacture. The facts have been stated to the Department in a special communication, with a view to ascertain the ownership of the buoy and its return accordingly.

#### TENDERS.

The steam tender *Geranium* has been almost constantly occupied during the past year in placing, changing, and painting bouys, and has moreover performed occasional and valuable service in the engineering branch.

Notwithstanding the smallness of this steamer, the defects in her hull and boiler, she has performed a vast deal of service, and has demonstrated the advantage of steam over sailing vessels for buoy duty.

Her boiler was repaired in May last, at an expense of \$1,547 80, and the total cost of all repairs to her hull, boiler and machinery during the year amounted to \$2,509 03.

The inspector reports that the present condition of this vessel is by no means satisfactory; her hull being very weak, bends up fore and aft when in a sea-way, and her boiler cannot be considered safe with a pressure exceeding 22 pounds to the square inch. She is next to unseaworthy, and another vessel should be substituted for her as soon as possible. This vessel was purchased from the Navy Department at the close of the late war. An estimate of the appropriation required to provide a new vessel is submitted.

The schooner *Florida* has been used during the past year in transporting men and materials to the several stations undergoing repairs. Both masts have been renewed; some rotten timbers have been discovered in her and will require repair. The vessel not having been hauled out for about four years, it is desirable to do so at an early day, and at that opportunity make such repairs as may be required. Her sails are about half worn out and may last another year.

The launch *Susan* was thoroughly repaired during the past year, and is in very good condition. The dingey belonging to her, and which was saved from the wreck of the tender *Chaos*, 1866, is nearly worn out and not worth repairs. A new one is required.

The launch *Pharos* requires some repairs, which have been authorized.

Both of these launches have done excellent service during the past year in carrying materials and workmen and in attending upon stations. Their great efficiency was so evident that the construction of a third vessel has been commenced and is now near completion.

#### DEPOTS.

*Depot at the Head of the passes.*—A substantial wharf was built last year, and is in excellent condition. From a flat-boat loaded with coal, purchased last year, planks were obtained for building a fence around the coal pile and laying a platform. The buildings consist of an enclosed shed, 20 feet by 40 feet, and an old small tool-house built in 1862. The necessity which exists for suitably extending this depot by the construction of proper buildings and accessories, which was reported in the last annual report, still exists, and the estimate of last year is again submitted.

#### TENTH DISTRICT.

Extending from the north of the St. Regis river to include the Grassy Island light-house, in Detroit river. There are in this district—

Light-houses and lighted beacons.....	44
Light-vessels.....	None.
Beacons unlighted.....	None.
Buoys actually in position.....	69
Spare buoys to supply losses.....	21
Tenders, steam.....	1

One steam tender, the *Haze*, is common to the tenth and eleventh districts, and is also used by the engineer of those districts after the light stations have been inspected and supplied.

#### LIGHT STATIONS.

The numbering of stations is according to the light-house list for the lakes, January 1, 1867.

11. *Ogdensburg.*—The keeper's dwelling is not sufficiently above the

level of the river; when the waters are high the floors are damp. Repairs are required to the roof, which leaks, and the plastering, which is falling.

12. *Crossover island*.—Balcony of lantern leaks badly in several places. The chimneys of the dwelling require rebuilding, above the roof. Outside shutters to the windows are recommended, on account of the exposed position of the dwelling. This building requires repairs, having been constructed of that inferior material known as "soft brick," portions of which have fallen out in many places.

The wood-shed adjoining the keeper's dwelling also requires repair.

There is no boat shed, which, in point of economy, is indispensable.

*Sisters' islands, St. Lawrence river*.—No progress has been made in establishing the beacon at this point since the last annual report. The papers for perfecting the title of the site are still in the hands of the district attorney.

13. *Sunken Rock*.—In progress, painting of tower and lantern. A new boat, to supply the place of one damaged beyond repair.

14. *Rock island*.—New steps to the front entrance of the keeper's dwelling have been ordered.

15. *Tibbett's Point*.—At this station the roof of the keeper's dwelling, which leaks, the barn, and the plastering of the brick belt on which the lantern rests, require repair. Ventilators are much needed for the lantern, which sweats continually.

16. *Galloo island*.—Repairs to the roof and replastering inside are required for the old dwelling occupied by the assistant keeper; the barn to be entirely reshingled. A boat-house is needed.

17. *Horse island*.—The roof leaks and the plastering is off of the keeper's dwelling in many places. The barn and out-houses are in a dilapidated condition. A small boat-house is required.

18. *Stony Point*.—The dwelling, tower, and out-houses are very old, and considered not worthy of repair. New buildings are recommended.

19. *Oswego*.—At this station the authorized change of light from a fourth order fixed to a third order fixed is in progress. The deck plate and lantern are nearly completed, and other materials are being collected; it is not expected, however, that the cut stone can be obtained in time to finish the work before the close of navigation. The keeper's dwelling is reported as requiring considerable, and the cistern and fences, slight repairs; the well has partly caved in, and is useless in its present condition. A new boat is required.

20. *Big Sodus bay*.—New range light lanterns have been put in the place of old ones, which were broken.

The keeper's dwelling is of stone, and the walls apparently good; the walls require furring and replastering. A new roof is recommended by the inspector of the district.

The tower, also of stone, leaks and is very damp.

21. *Genesee*.—Authority has been given to rebuild the walk from the shore to the beacon, which stands at the end of the West Harbor pier, which work will be finished before the close of navigation.

22. *Niagara Fort*.—The wooden tower stands in the old block-house now used for officers' quarters, and is so old and out of repair as to let in the snow and rain in stormy weather. Last winter the roof of the building took fire from a spark from one of the four chimneys which surround the tower. The danger of having the valuable lens destroyed by an accident of this kind, and the inconvenience of using the stairway and passages of the officers' quarters as a thoroughfare for the supply of

the light, make it expedient to erect a new tower, (the old one not being worth repairing,) in a safer and more convenient position.

The floors and plastering of the keeper's dwelling and the fences require repair. The barn is in a ruinous state, and should be removed or rebuilt.

23. *Black Rock beacon*.—In very good order, requiring nothing.

24. *Horse-shoe beacon*.—The pier for the protection of this beacon was begun last fall, but, owing to the inclemency of the weather, had to be suspended. It was resumed this summer, and is now complete. Slight repairs of the flooring of the balcony and the floor and ceiling of the oil-room are required.

25. *Buffalo*.—Slight repairs are needed to the fences.

26. *Dunkirk*.—The keeper's dwelling leaks and the plastering is out of order. The roof leaks and the sills of the covered way which connects the dwelling with the tower are rotten. The main tower is cracked, and the fence enclosing a portion of the grounds is of indifferent quality. The beacon tower is decayed and leaks. The alterations and improvements in progress at Dunkirk, under the direction of the engineer department of the army, afford an appropriate occasion for renovating and perfecting the aids to navigation at this station.

27. *Presque Isle, (Erie)*.—The new tower authorized to be built at this station was finished in the autumn of 1867, but casually omitted in the last annual report. The plastering of the dwelling house inside needs repair, also the window frames and other wood-work.

*Presque Isle beacon*.—The iron tower needs painting; the roof of the keeper's dwelling, which leaks, requires repair; the house, painting and whitewashing.

28. *Conneaut beacon*.—No repairs of importance have been made or required.

29. *Ashtabula*.—Station in good working order; no repairs made during the past year, and none required for the coming season.

30. *Grand River*.—The light-house at this station is a duplicate of the tower at Presque Isle, Erie, Pennsylvania, which being in a dangerous condition was taken down and rebuilt in 1867. The soil at both stations is of the same nature, and the Grand River tower in about the same condition that the tower at Erie (station No. 27) was found in by the committee of the Light-house Board who examined it. Iron bands have been resorted to to hold the tower together, one of which, unable to withstand the heavy strain put upon it, has fallen off. The keeper's dwelling, built in 1825, is in a very dilapidated condition.

Estimates are submitted for rebuilding the tower, like that recently erected at station No. 27, and a suitable keeper's dwelling. A railing is required on the pier to enable the keeper to reach the beacon in bad weather, in order to light it.

31. *Cleveland*.—Station in order.

*At Cleveland beacon* a change of light from a sixth order, white, fixed, to a fifth order, fixed, varied by red flashes, has been authorized and will be made as soon as the lens is received.

32. *Black River*.—The tower, which was built of brick of inferior quality, is cracked, owing to the action of the waves on the crib-work. It is proposed to make the necessary repairs in both.

33. *Vermillion beacon*.—The tower, a small structure of wood, has been forced out of perpendicular by the action of the waves in gales of wind and requires repair.

34. *Huron beacon*.—A proper store-room for the supplies is required for this station.

35. *Cedar Point beacon*.—In good condition.

36. *Cedar Point range*.—In good condition.

37. *Sandusky*.—Repair of plastering of keeper's dwelling has been authorized; a store-room for wicks, chimneys, paints and oils, is required. These articles are now kept in the kitchen.

38. *Port Clinton*.—Repairs are required to the tower, which leaks. A well or cistern, slight repairs to the plastering of the keeper's dwelling, thorough repair of fences.

39. *Green island*.—Some slight repairs required to the plastering of the walls inside.

40. *West Sister*.—The tower at this station has been renovated and the keeper's dwelling rebuilt.

41. *Turtle island*.—A new tower and keeper's dwelling, of Milwaukee brick, were finished last year, but not included in the annual report for 1867.

*Near Maumee ranges*.—Three sets of ranges for the navigation of Maumee bay and river have been erected, and will be lighted before the close of the season.

42. *Monroe*.—The wooden tower requires repainting. The lantern (of the old pattern) leaks in the roof and around the base. The deck leaks also. There is no covered passage between the tower and dwelling, though close to each other.

The dwelling, also of wood, needs extensive repairs; the planking of the pier to be removed. An estimate of the cost of putting this station in proper repair is submitted.

43. *Gibraltar*.—Extensive repairs are reported as necessary at this station. The tower leaks, and it is with difficulty that the main door of the tower can be opened, the pressure above the sill having caused it to settle. The lantern leaks, and lantern doors do not close tightly. The roof of the dwelling leaks, and the house is thoroughly wet in rainy weather. The ceilings need replastering. Fences and well are out of order.

44. *Mamajuda*.—In very good condition.

45. *Grassy island*.—The house and tower of this station are of wood and stand upon a pile foundation on a shoal in Detroit river. The roof of the dwelling is in a very leaky condition, in consequence of which much of the plastering has fallen off. The tower and dwelling require painting inside and out. The lantern, of the old pattern, should be replaced by a fifth order lantern of modern style. An estimate of the cost of the necessary repair and improvements is submitted.

#### BEACONS, (UNLIGHTED.)

None.

#### BUOYS ACTUALLY IN POSITION.

There has been no change in the buoyage of the 10th district since the last annual report; the system has elicited no complaint, and the service, under contract, has been performed in a satisfactory manner. The buoys in position, as well as "spare," are in serviceable condition.

#### TENDERS.

The steam tender *Haze*, after supplying the 10th district, was turned over to the inspector of the 11th district.

As an evidence of the superior efficiency of a tender like the *Haze*, whose engine occupies a comparatively small space, and is very economical in the consumption of fuel, it is worthy of record that this vessel visited and supplied every station on Lake Erie in *five* days, and the whole district in three weeks, including the delay in passing the Welland canal.

## ELEVENTH DISTRICT.

The eleventh district includes all of the lake region above Grassy Island light-house, Detroit river. There are in the district—

Light-houses and lighted beacons.....	69
Light-vessels.....	None.
Beacons (unlighted).....	1
Buoys actually in position.....	94
Spare buoys to supply losses.....	38
Tenders (steam, common to 10th and 11th districts).....	1
Tenders (sailing, upon Waugoshance works).....	1

The operations in the district during the past year, and those proposed for the next fiscal year, are as follows: The numbering of the stations is, according to the light-house list for the lakes, 1st January, 1868—

46. *Windmill Point*.—Is in good condition.

47. *St. Clair flats and beacon*.—The crib-work on which the structures are situated needs some minor repairs; also the plastering of the dwelling, and the boat.

It is probable that the new channel across the flats, now being dredged under the direction of the engineer department of the army, will be completed by the close of navigation of 1869; and it is proposed to commence the construction of range lights to mark it, under the appropriation of \$60,000 now available for the purpose, sufficiently early next season to secure their completion by the time the channel can be used.

48. *Fort Gratiot*.—The change of the distinctive characteristics of this light from fixed to fixed varied by flashes, made necessary a flue for the descending weight of the revolving machinery, and it was constructed. The tower is in good condition, except a small leak at the base of the lantern. The dwelling is quite old, but in tolerable repair. A fence to enclose the premises is needed.

*An additional coast light between Fort Gratiot and Point aux Barques, Lake Huron*, is very much needed. The distance between the two places is 75 miles, for the whole of which vessels keep the shore well aboard while going in either direction.

An estimate of the probable cost of such a structure as is required is submitted.

49. *Point aux Barques*.—The buildings at this station are in fair condition, and will probably require no repairs during the coming season. As reported last year, the trees on a point to the southward and eastward interfere with the range of the light in that direction.

50. *Tawas (Ottawa) Point*.—It has not been found practicable to make the repairs which last year were reported as necessary, and the condition of the station is not improved.

51. *Charity island*.—In the keeper's dwelling the plastering has fallen in many places, and, together with the kitchen floor, requires repairing. New sails and oars for the boat, and blocks and falls for hauling it out of the water, are needed.

52. *Saginaw bay*.—The station is in fair condition. Nothing is required for the tower. The dwelling is old, but can be made comfortable for some time yet by repairing the plastering, which has fallen in many places, refitting the doors, which now fit badly and permit storms to beat in and injure the floors, and renewing the floor in one of the rooms.

The boat requires repairing and calking, and new sails and oars.

*Sturgeon Point*.—An appropriation of \$15,000 for the construction of a light-house at this point is available. The land needed for the site has

been purchased, and the title-papers are now in the hands of the United States district attorney for examination, preliminary to submitting them to the Attorney General for his opinion concerning the validity of the title proposed to be conveyed to the United States.

*Trowbridge Point, (Alpena).—*By act of Congress, approved July 20, 1868, the Board was authorized to change the site formerly proposed for this light-house. The proper site is at the mouth of Thunder Bay river, the entrance to which will thus be marked, and the station subserve a much better purpose than it would on Trowbridge Point, a mile distant.

A company, chartered under the laws of the State of Michigan, is now engaged in building piers at the mouth of Thunder Bay river, and if the works are properly constructed, and the right of way can be secured, the best place for the light will be at the end of one of the piers, where it will answer both as a guide into Thunder bay and into the mouth of the river to the town and harbor of Alpena. A dwelling on shore will have to be built for the keeper.

It is proposed to wait until the piers referred to are completed, before any further steps are taken in the matter.

53. *Thunder Bay island.*—The dwelling at this station has been entirely rebuilt since the last annual report, the cost thereof being borne by the appropriation approved March 2, 1867, specially applicable to the work. The station is now in good condition.

54. *Presque Isle.*—The appropriation, approved March 2, 1867, for rebuilding the keeper's dwelling has not been expended. After due consideration of the subject, it was determined to recommend the removal of this light to a site about one mile north of the present one, so as to make it answer the purposes of a much needed coast light, instead of being a mere harbor light as it now is. Owing to the character of the entrance to the harbor, the light is of little value to guide vessels into it. If the removal of the light is made as contemplated, its power must be increased, which involves the necessity for an additional appropriation, which should also provide for the establishment of range lights to guide into the harbor. With the arrangement now proposed, this fine harbor of refuge will become available, and the requirements of commerce for a coast light on the point of the peninsula will be at the same time fully met.

*Spectacle reef* is a very dangerous shoal in Lake Huron, ten miles to the eastward of Bois Blanc light-house. It is in the way of all vessels beating through Lake Huron, and is probably more dreaded by navigators than any other danger now unmarked throughout the entire chain of lakes, and a light-house there would be scarcely second in importance to Waughoshance. The Board has recently authorized placing a buoy of the first class upon it. But this, of course, is of use only in the daytime. The reef is composed of boulders, and is exposed to the whole sweep of Lake Huron; therefore, the construction of a light-house upon it would be both difficult and expensive. It would cost probably not less than three hundred thousand dollars to build a proper structure. Large as this sum is, the wreck upon it last fall of two vessels at one time involved a loss greater than required to mark the danger, and it is not unlikely that the aggregate of all the losses which have occurred here would build several such light-houses. In view of the great commerce upon the lakes, and its prospective increase, the Board feels that they are justified in now bringing the matter to the attention of Congress, and in submitting an estimate for an appropriation to begin the work.

55. *Bois Blanc.*—The new tower and dwelling in course of construction



at the date of the last annual report was completed and lighted as expected. The station is now in excellent condition.

56. *Cheboygan*.—The necessary repairs to the foundation of the building have been made, but it requires protection by paving or sodding to prevent the sand again drifting from under it. Otherwise the station is in good condition.

*Straits of Mackinac*.—Attention is respectfully directed to remarks in the last annual report concerning the necessity of a light to mark the passage between the island of Mackinac and Round island, known as the North Channel, and the estimate then made is renewed.

57. *Detour*.—Nothing required, the station being in good condition.

*McGulpin's Point*.—A valid title to the requisite site for a light-house at this point having been vested in the United States by the proceedings in condemnation, last year reported as in progress, the work was commenced this season, and it is expected that the light will be shown for the first time on or before the 15th November, 1868.

58. *Waugoshance*.—It was necessary at the close of operations last season to leave the work of excavation for the face wall of the new pier of protection at this station in a somewhat critical condition. The excavation had been carried down through the old crib work, and to a depth of six and a half feet below the surface of the water. However, every precaution was taken, the iron dam being filled with water and well shored to the surrounding pier, and the machinery being entirely covered in with timber and plank. A reliable man was left in charge, who remained there during the winter, and early in the spring made the gratifying report that nothing at the station had been injured by the ice and gales of the season. At that time a portion of the pier was still covered with piles of ice twenty feet in thickness, but one of the airlocks of the dam was free, and there was but little ice on the engine-room, and none inside of it, so that the work of setting up the machinery and getting ready for this season's operations could be at once begun. One month was consumed in this preliminary work, and in erecting a derrick of sufficient power to handle the heavy stone to be laid in the wall. A portion of time was also devoted to strengthening the dam by putting a large number of stay braces in the space occupied by the two upper courses of the boiler iron composing it. These were to prevent the springing of the dam under the heavy load (nearly seven hundred pounds to the square foot) to which it was subjected while being sunk as the excavation proceeded.

Meanwhile a force of stonecutters was organized at Marblehead, Ohio, for the purpose of cutting that portion of the stone which had been contracted for in the rough, and comprising all the even-numbered courses in the wall. The odd-numbered courses had been contracted for to be cut to the net dimensions by the contractors; and all were to be delivered at Waugoshance pier by the contractors free of expense to the United States.

On the 23d of May, everything being in readiness, the operation of sinking the dam was resumed, and, from this time until the 20th of June, was continued both night and day. The material excavated consisted of limestone and granitic boulders, packed in sand and gravel. Some of these boulders weighed from three to four tons each, and were situated partly within and partly without the dam. Such had to be either undermined and drawn into the dam, or drilled and split, to allow the dam to pass them in sinking. As the stones were excavated from the bottom, they were deposited upon the top of the dam in timber cribs built to receive them, and by their weight assisted in sinking it. During

the process of excavation, nearly three times the cubic contents of the material displaced by the dam were removed, this great excess arising from the materials which either fell in from the outside, or were drawn in to make way for the dam. At one time the dam became so tightly jammed by the pressure against it of the boulders on the outside that it was necessary to raise it to permit the stones and gravel to roll inwards, and afterwards pass them out through the air-locks.

The excavation continued until the evening of the 20th June, when it was stopped at the depth below the water surface of twelve feet two inches. From the bottom of the excavation at this depth, holes were sunk three feet deeper into the reef without finding rock in place. The material reached (boulders, gravel, and sand) was so compact that it was with difficulty it could be broken up with crowbars, and it was finally determined to carry the excavation no further.

The bed-rock is in full view on three sides of the pier, and distant from it only a couple of hundred feet, at a depth of 10 feet below the surface of the water. Not finding bed-rock at the exact site of the tower, at 15 feet below the water surface, it is inferred that the tower stands upon a reef which has formed within the horseshoe-like rock seen from the pier.

As bed-rock had not been reached, the difficulty of making a cement bottom for the dam, which would be capable of resisting the buoyant effort of the water when the dam was opened to the external air, was greatly increased. To distribute this buoyant effort equally over the whole bottom, a floor was made of Norway pine plank, six inches in thickness, laid as closely together as possible, and extending beyond the sides of the dam all around to a distance of three inches. This floor was completed on the 3d of July, and, between that time and the close of the month, the workmen were engaged in filling in with concrete the space between the dam and the foundation of the tower, and in building a railway around the dam, so as to distribute the stone for the wall by means of a truck.

During the months of August and September repeated attempts were made to close the bottom of the dam with cement and concrete. Twice the bottom was made so strong that it stood until the pressure underneath it was within one pound to the square inch of that required, and each time it failed. A large valve was then cut in the top of the dam, and a few stone for the bottom course passed through it into the dam, then full of water. Air was then forced into the dam until the water was expelled, and afterwards the stone were laid in their places. More stone were then passed through the valve and laid in the same way. The work is now progressing finely, and it is expected that two entire courses of stone will be laid before operations are suspended for the winter.

It is hoped that next season will be sufficient for the entire completion of this very important work.

*St. Helena island.*—For the reasons given in the last annual report a light to mark the anchorage at this island is deemed necessary, and the estimate then submitted is respectfully renewed.

59. *Skullagalee*, (Isle au Galets.)—The work of rebuilding and improving this light station, suspended at the close of last season, was resumed in the spring, and has been completed. Formerly a light of the sixth order was exhibited from a height of 35 feet. Since the 19th of July last a light of the third order, elevated 106 feet above the water, marks this station. The improvement was greatly needed and has already proven of great benefit to navigators.

60. *Beaver Island harbor*.—An appropriation of \$5,000 approved July 20, 1868, for repairs and renovations at this station, is available. In addition to the thorough renovation of the dwelling, it may possibly be necessary to rebuild the tower and supply it with a new deck plate and lantern. It is proposed to make the necessary renovations and improvements during the course of next season.

61. *Beaver island*.—The tower and dwelling are in good repair, except that some of the shutters have been blown off the dwelling. They should be replaced, and a good cistern should be built.

62. *South Fox island*.—This station is new and in good condition. The inside of the dwelling and the iron stairway of the tower require painting.

63. *Grand Traverse*.—Tower and dwelling in good condition; a boat-house and ways are required.

*Mission Point*—the point dividing Grand Traverse bay. An appropriation of \$6,000, approved March 3, 1859, is available for building a light-house upon this point. The necessity for the construction of the light-house never having been at all urgent, the money has not been expended. Further examination into the matter will be made, and if it does not appear that the station is required the appropriation will be transferred to the surplus fund.

64. *South Manitou island*.—This station requires extensive repairs. The house is of brick, surmounted by a wooden tower. New plastering is required throughout, as well as painting. New eaves troughs and conductors are needed, also a new cistern. The house which protects the fog signal is in bad condition and requires general repairs. An estimate of the probable cost of putting the station in good condition is submitted.

65. *Point Betsey*.—This station is greatly in need of repairs; the plastering has fallen in many places, and the floors are considerably decayed. Some of the foundation stones of the tower have become displaced; they should be replaced and the entire foundation repointed.

66. *Grand Point au Sable*.—This station is new and in good condition. The drifting of the sand threatens the stability of the tower.

*Manistee*.—The requisite site has been purchased, and the title approved by the Attorney General. It is proposed to build the light-house during next season.

*White river*.—The harbor works at this place are not yet sufficiently advanced to warrant a final decision concerning the character of the requisite buildings and their exact site.

67. *Muskegon*.—An appropriation of \$8,000 approved March 2, 1867, "for rebuilding keeper's dwelling at Muskegon light station," is available. As the light was exhibited from the keeper's dwelling, the rebuilding of the latter involved the necessity of rebuilding the whole station. Plans for a structure of wood were prepared, as none other could be built for the amount of the appropriation, and early in the last spring the work was commenced. A temporary building was erected from which the light was exhibited; the old buildings were taken down and the timber framed for the new building. At this stage, it was represented that a frame building upon the old site would be exposed to great danger of fire from piles of combustibles (lumber, slabs, sawdust and shavings) which surround it. It was found upon examination that these representations were well founded, and, moreover, that the lake front of the site was not owned by the United States, and that the description of the site as given in the deed was very indefinite. The work was consequently suspended and steps taken to secure a proper site on the north side of the river.

One of the owners of this site being absent from the country, nothing further can be done in the matter until his return, which is expected at an early day.

Because of the close proximity of so much that will readily take fire, the new building ought to be as near fire-proof as circumstances will permit, and in order to make it so a small appropriation in addition to the former one is required.

68. *Grand river*.—This light station has been put in thorough repair; the tower has been raised four feet and provided with a new lantern, for which a special appropriation has been made, approved March 2, 1867.

*South Haven*.—The south pier at this harbor is now completed and a light similar to the one established on Kenosha pier should be placed upon it. It is proposed to purchase the necessary site for a keeper's dwelling in time to begin the construction of the buildings during next season.

69. *Kalamazoo*.—The station and all about it are in good condition.

70. *St. Joseph's and beacon*.—The light-house at this station consists of a wooden dwelling surmounted by a wooden tower. They require repainting, and the cellar needs draining. A cistern is wanted, and the house should be provided with eaves gutters and conductors. A new fence is required.

71. *Michigan City*.—The dwelling leaks badly where the tower joins the roof; eaves troughs and conductors are needed; the roof requires repairs, and a cistern and new outbuildings are wanted.

72. *Chicago*.—This station is in good condition so far as repairs are concerned. A cistern is needed and will be built.

73. *Waukegan*.—New outbuildings and repairs to roof of dwelling and to the cistern and well are required, and a pump is wanted for the latter.

74. *Kenosha and beacon*.—This station is in excellent condition in every respect.

75. *Racine*.—It is proposed to put into this light-house a new lens, illuminating  $225^{\circ}$  of the horizon, instead of  $180^{\circ}$ , as at present.

76. *Milwaukee*.—This station has been put in thorough repair. The tower has been raised four feet and supplied with a new and improved lantern, much to the benefit of those for whose use it is intended.

77. *North Cut beacon*.—The tower and dwelling are in good condition.

78. *Port Washington*.—In good condition; small repairs have been made to the cistern and well.

79. *Sheboygan*.—After some slight repairs to the cistern and fence have been made, the station will be in good condition.

80. *Manitowoc*.—Tower old, but in fair condition. The dwelling requires general repairs.

81. *Bayley's harbor*.—By act of Congress, approved March 2, 1867, the sum of \$15,000 was appropriated for "repairs and renovations" at this station. Upon examination it was deemed best not to expend this money at Bayley's harbor, but to remove the light to Cana island, a short distance to the northward, and making it a lake coast light, and to build range lights to mark the channel into Bayley's harbor. Upon making this apparent to Congress the requisite authority for the change was given.

*Bayley's harbor range lights*.—An appropriation of \$6,000 for range lights to mark the entrance to and channel into the harbor has been made and the title to the land required for the sites has been vested in the United States. The work will be commenced upon the opening of next season, and before its close this fine harbor of refuge will be made available, which has never before been the case.

*Cana island.*—Under authority of a provision of the act of Congress, approved July 20, 1868, the light heretofore located on the island at the entrance to Bayley's harbor is to be removed to Cana island. As the position proposed will give to the new light much greater importance, and make it a lake coast light, it should be increased from the fifth order to the third to correspond with the other lake coast lights. This increase of power and efficiency will, of course, cause an increase of cost, and an estimate of the amount which will be required in addition to the \$15,000 now available is submitted.

*North bay.*—This excellent harbor of refuge, situated to the northward of Cana island, is now without a light. To render it available a single set of range lights, of inexpensive character, is required, and an estimate of the cost thereof is submitted. With these ranges, taken in connection with the coast light on Cana island and the ranges for Bayley's harbor, this portion of the coast of Lake Michigan, now so much dreaded in stormy weather, will be made almost perfectly safe.

82. *Port du Mort.*—The dwelling requires replastering and painting. The tower and fog-signal house also require painting. The fire-clay lining to the furnace of the engine, which operates the fog signal, needs renewing.

83. *Pottawatomie.*—Tower and dwelling in good condition. Nothing required, except some trifling repairs to the plastering of the dwelling.

*Poverty island.*—The recommendation and estimates for a light-house on Poverty island, northern entrance to Green bay, contained in the report of last year, is, for the reasons there given, respectfully renewed.

84. *Point Peninsula.*—The front wall of the dwelling is cracked, and the cellar is wet. When these are attended to and corrected the station will be in good condition.

85. *Esanaba.*—The light at this new station was exhibited, as expected, at the date of the last annual report.

*Chambers's island, (Manomah.)*—This new light station was completed during the season, and the light exhibited for the first time on the night of October 1st.

86. *Green island.*—In good condition. Some small supplies for the boat are needed.

*Eagle bluff.*—This light station (a new one) was entirely constructed during the season, and a light was exhibited from it for the first time on the night of October 15, 1868.

87. *Tail Point.*—This station is in good condition.

*Fox river.*—By acts of Congress approved July 2, 1864, and April 7, 1866, the sum of \$11,000 is available for the purpose of building a beacon light at the mouth of Fox river. A cut is now being dredged through Grassy island; it is about half done, but work upon it is now suspended, it is understood, for want of funds. There is now sufficient water in the cut to permit steamers of light draught to pass through. It is recommended that no steps be taken toward lighting this channel until its completion, and that no attempts be made to light the old channels, which are crooked, and would be difficult to light satisfactorily.

88. *Round island.*—This station is in such a condition that it probably requires rebuilding, but the question cannot be definitely determined until a more thorough examination is made. Meanwhile, it is proposed to make such temporary repairs as are required.

89. *Point Iroquois.*—The condition of this station is such that it may possibly require rebuilding, a question which must remain in doubt until the structures are examined by competent persons. The necessary repairs of a temporary nature will meanwhile be made.

90. *White Fish Point.*—Tower and illuminating apparatus are in excellent condition. Slight repairs are required to the plastering of the dwelling, and a cistern and cellar are much needed.

*A coast light between White Fish Point and Grand Island harbor, Lake Superior.*—Attention is respectfully directed to the recommendation concerning and estimate for this work, contained in the annual report of the Board for last year. The necessity for this light is great, and the recommendation and estimate are repeated.

*Grand Island harbor, eastern entrance, range lights.*—These range lights were completed during this season, and lighted for the first time on the night of the 15th August.

91. *Grand island.*—Tower and dwelling new, and in good condition.

*Grand Island harbor, western entrance, range lights.*—Were completed during the season, and lighted for the first time on the night of August 15th, 1868.

92. *Marquette.*—Tower and dwelling are in good condition; some repairs to the cistern are required.

*Granite island.*—By the proceedings in condemnation last year reported in progress, a valid title to the whole island (which only contains a couple of acres) has been vested in the United States, and a working party is now engaged in the construction of the buildings, and it is expected that they will be completed before the close of the season. The landing of the materials at this place was accompanied by more than ordinary difficulty. The island (granite rock) rises almost perpendicularly out of Lake Superior, with deep water all around it. Whatever was landed had to be moved from the steamer to the top of the island, which is sixty feet above the water. At ten feet above the water a platform was erected, from which a track was laid to the summit of the island, where a portable steam engine was placed, for the purpose of hauling up a track upon which all the materials were carried.

The transportation from Detroit, Michigan, of the materials used in the buildings and accessories, was done by the steamer Haze, (belonging to the light-house establishment,) which rendered very valuable service in this way.

Much of the top of the rock had to be removed by blasting, in order to get a suitable place for the light-house buildings.

It will be necessary to construct suitable davits with which to hoist the light-house boat out of the way of the sea.

*West Huron island.*—The buildings are placed upon the highest part of the island, at an elevation of 163 feet above the lake. The island consists of granite, of which material both the house and the tower are built. A road had to be constructed from the foot of the island to its summit in order to transport the materials used, and the labor involved in the transportation was very great. Large quantities of rock had to be removed, both in constructing the road and in making a level site for the buildings.

The light will be exhibited for the first time on the night of the 20th October, 1868.

93. *Portage river.*—The buildings are in a dilapidated condition, described in detail as follows:

The tower is built of rubble stone, with solid walls which are very damp inside. The stairway is of wood, and badly decayed. The lantern leaks, and is too small for the apparatus, having an inside diameter of only four (4) feet.

The dwelling is also built of rubble stone. During wet weather the water stands on the floor of the cellar, and it is damp at all times. The

house is very damp throughout, in consequence of which the floors are so badly decayed as to be unsafe. The plastering has fallen off the ceilings and walls in many places. The eaves of the roof do not project beyond the walls.

It is recommended that the tower be provided with an interior brick cylinder, an iron stairway, and a lantern of modern style, with cast-iron deck plate; also, that a new dwelling be built, and that it be connected with the tower by a covered passage-way.

To make these repairs and renovations will require a special appropriation, for which an estimate is submitted.

*Portage entry range lights.*—These range lights were entirely built this season, and were lighted for the first time on the night of the 1st October, 1868.

*Mendota.*—An appropriation of \$14,000, approved March 2, 1867, is available for the purpose of establishing this light station. The act of Congress making the appropriation for this light-house provides that it shall be built by contract. A site has been purchased, and the title approved by the Attorney General of the United States. It is proposed to place a wooden tower at the end of the south pier, and to erect a keeper's dwelling on shore.

94. *Manitou.*—In good condition, except that the main band encircling the column at the southeast corner of the tower has been cracked by some unknown cause.

95. *Gull Rock.*—This station is new and in good condition.

96. *Copper Harbor.*—Except the cistern, which leaks badly, everything about this station is in good condition.

97. *Copper Harbor range lights.*—Under authority of the act of Congress approved July 20, 1868, appropriating the additional sum of \$5,000 for a range of lights for Copper Harbor, a working party is now engaged in building the dwelling for the keeper of the range lights, rendered necessary by the circumstances detailed in the last annual report. It is expected that the dwelling will be completed before the close of the season.

98. *Eagle Harbor.*—The light-house buildings at this place are in very bad condition, and have been so for several years. The dwelling is built of rubble stone, laid together in the rudest manner. It is surmounted by an octagonal wooden tower, with a lantern of the oldest pattern, having small panes of glass, and heavy sash bars, which obstruct the light.

It is recommended that this station be rebuilt, and an estimate of the cost of doing this is submitted.

99. *Eagle river.*—At this station the buildings are situated on a sand hill, and the tower forms one corner of the dwelling. Owing to the character of the foundation the walls have cracked, and the crack has enlarged materially within the last year, showing that the destructive influences are still at work. The inspector reports that already there is danger that the corner of the dwelling supporting the tower will fall. Either very extensive repairs or a new structure are required, and believing that the latter would prove to be the most economical, an estimate of the cost is submitted.

100. *Ontonagon.*—The buildings at this station are new and in good condition.

101. *La Pointe.*—The work of protecting the foundation of the structure at this place has been somewhat delayed by the failure of the contractor to deliver the stone as agreed upon. Recently, about 50 cords of stone have been delivered, and will at once be broken up and placed.

As the piers upon which the building rests extend downwards to the water level, there is no danger that the building will be destroyed.

102. *Raspberry island*.—The dwelling requires replastering throughout and repainting. A boat landing is needed; also steps to lead from the landing to the top of the bluff (40 feet high) upon which the buildings stand. An estimate of the cost of these improvements is submitted.

*Michigan island*.—During next season it is proposed to renovate and relight this station, in accordance with the provision of the act of Congress approved July 20, 1868.

103. *Minnesota point*.—The tower is in good condition. The dwelling leaks badly around the chimneys. The rain and soot have discolored the walls. The plastering has fallen in many places, and is loose in nearly all the rooms. It is proposed to replaster the house throughout, and to refash the chimneys.

*Beaver bay*.—The act of Congress approved July 28, 1866, appropriating \$15,000 for a light-house at this place, contains the following provision, "That the Light-house Board of the Treasury Department, after due examination, shall deem a light-house at that point necessary."

Under instructions from the board, Beaver bay was visited by General William F. Raynolds, corps of engineers, engineer of the district, who, under date of August 19, 1868, submitted a report, the substance of which is as follows:

"The light is not needed for local purposes, nor is it required by the general wants of commerce. Its erection at present could only be justified by the anticipation of trade, which will no doubt spring up in this region of Lake Superior upon the completion of the St. Paul railroad."

The Board does not deem a light-house at that point necessary at present.

*Pigeon river*.—An appropriation of \$15,000, approved March 2, 1867, is now available for a light-house at this point. By the terms of the act it is provided that the work shall be done by contract. Nothing has yet been done in the matter beyond the selection of the required site. The engineer of the district reports that in his opinion the light-house is not required, and unless otherwise directed the Board, acting upon this opinion, will not establish the light until the more important requirements of the district are attended to.

#### BEACONS, (UNLIGHTED.)

*Stannard's rock*.—This day-beacon was erected during the season. It consists of a stone pyramid in the form of a frustum of a right cone of nine feet base; eight feet at the top; composed of three courses of stone, each being two feet in thickness and made up of three stones of equal size. This frustum is capped by one large stone of five feet three inches in diameter, and 21 inches in thickness. To prevent slipping along any of the horizontal joints, offsets are cut in the rock and on each horizontal face of each course, these offsets fitting into corresponding projections on the adjacent stones. For further security all the courses are dowelled to each other and to the rock by iron dowells of five feet in length and two and a half inches in diameter; the lower dowells penetrating the rock to the depth of two feet, and all wedged in place. The stones of each course are also fastened to each other with clamps. A shaft of eight inches in diameter and 18 feet 6 inches in length is stepped through the pyramid, and rests directly upon the rock. It bears at its top a spherical cage of iron six feet in diameter, the centre of the cage being elevated 25 feet above the surface of the water.

This rock, being more than 20 miles from the nearest land, of small area at the surface of the water, and rising only a couple of feet above



it, was awash, even in the most moderate weather, and it was therefore necessary to provide a vessel to serve the purpose of quarters for the workmen and storage for the materials. A steam barge, chartered for the purpose, answered admirably.

*A day-beacon on Whale's Back, Green bay.*—Near the middle of Green bay is a dangerous reef of boulders, known as Whale's Back, having only one foot of water upon it. It lies nearly in the line of all commerce to and from points at or near the head of the bay, and is much dreaded by navigators.

A beacon should be built upon it, somewhat like that on Stannard's rock, to do which will require a special appropriation of the amount specified in the estimate submitted.

*Beacon on Peshtigo shoal.*—After the completion of the light-house on Chambers's island, a balance of about \$10,000 will remain from the appropriation, approved July 28, 1866, of \$25,000 for "additional aids to navigation in Green bay, including a light-house on Chambers's island and a beacon on Peshtigo shoal." It is proposed to apply this balance to the purpose intended by Congress, as soon as satisfactory plans have been made, which will probably be in time to secure the completion of the beacon during next season.

#### BUOYS.

*St. Clair flats.*—The present channel over the St. Clair flats is marked by 11 spar-buoys, all in good condition. When the channel now being dredged is completed, a new arrangement of the buoys will be required. The buoys are attended to by contract.

*Saginaw river.*—The entrance to Saginaw river has recently been improved by dredging, and there is now 11 feet of water in the cut. The channel is marked by nine spar-buoys. The buoys are attended to by contract.

*Spectacle reef.*—After this season this dangerous reef, heretofore unmarked, will be designated by an iron can buoy of the first class, placed in 18 feet water, between the two shoals forming the reef.

*Garden city reef.*—Upon the opening of navigation next spring a first-class iron can buoy will be placed to designate this shoal, heretofore unmarked. The loss of the steamer "Garden City" upon this shoal gave to it the name by which it is now known.

*Graham shoals.*—A survey of these shoals has been made, with a view to marking them with buoys of the proper class. The result is now before the Board, and appropriate action will be taken.

*Lake Muskegon, Michigan.*—Since the last annual report, a change has been made in the buoyage of this place by the discontinuance of the buoy off Pillsbury Point—the channel being sufficiently defined by the booms now there.

*Grand river, Michigan.*—The completion of the south pier at this place has materially increased the depth of the water in the channel, and has also changed the character of the channel so much as to render unnecessary all the buoys formerly marking it, except a single spar.

*Chicago river.*—The entrance to this river is designated by one spar buoy.

*Racine reef.*—An examination of this reef, with a view to properly marking it with buoys, has been made, and the result is now before the Board for consideration.

*Reef off Sheboygan.*—During the present season a spar buoy has been placed on the north end of this reef, and another on the south end.

*Point Peninsula.*—During this season two spar buoys have been placed at this point—one to mark the end of the “spit” making off from Point Peninsula, and the other to mark a dangerous spot, having on it 10½ feet water, laying off the point at a distance of about two and a half miles from the light-house.

*Sand Point, (Escanaba,) Green bay.*—Upon the opening of navigation in the spring, a third-class iron can-buoy, heretofore used to mark Whale's Back, is to be placed at this point.

*Whale's Back shoal, Green bay.*—During the present season a second-class iron can-buoy has been substituted for the third-class buoy previously marking this shoal. The locality is a dangerous one, and by reference to a previous part of this report it will be seen that the Board has recommended the construction of a beacon, to mark it more distinctly.

*Horseshoe reef, Green bay.*—During the present season a second-class can-buoy was placed to mark this reef. In one of the recent severe gales the buoy broke from its moorings, and was picked up by the light-keeper at Chambers's island. Steps have been taken to return it to its station.

*Peaktigo reef, Green bay.*—The inspector of the district recommends buoying the seven-foot channel inside the outer end of this reef with four spar buoys. It is proposed during the coming season to build a day-beacon to mark the reef itself.

*Green bay entrance to Fox river.*—No change has been made in the buoyage at this point. The cut through Green island is somewhat advanced, but is not of sufficient depth or width for the general purposes of commerce. It may be advisable to mark this cut in a manner different from the old channel, (which must be used for a long time yet,) either by piles driven into the ground or some other simple and inexpensive method.

The old channel is now marked by 11 spar buoys, which are attended to by contract.

*Sault Ste. Marie river.*—The buoyage of this river is now represented by 47 spar buoys and eight stakes. In case the proposed improvement of the West Neebish channel is made, a change in that portion of the buoyage will be required. The buoys are attended to by contract.

#### TENDERS AND SUPPLY VESSELS.

The steamer *Haze*, which is used as a supply vessel for the entire lake region, and as tender upon such works of construction as may be deemed advisable, left Detroit on the 18th of May last, after taking on the supplies necessary for distribution in the 10th district. After supplying that district, she was turned over to the inspector of the 11th, who placed on board the supplies for his district, and on the 26th of June left Detroit for the purpose of distributing them. This duty being completed, the steamer returned to Detroit on the 5th of August, having up to that time steamed, in the 11th district alone, a distance of nearly 4,000 miles, at an expense of less than \$800 for fuel, and nothing for repairs or delays. In addition to distributing the supplies, she transported and delivered the several sets of illuminating apparatus for the new light stations in process of construction, and was employed, in accordance with the orders of the Board, in examining certain reefs in Lakes Huron and Michigan.

On the 10th of August she was turned over to the engineer of the district, for use in transporting workmen, materials, and supplies for the light-house works in progress under his direction. She was at once despatched

with a full load for Granite Island light-house, Lake Superior, which she delivered, and then, returning to Lake Huron and proceeding to Eagle bluff, Green bay, removed the working party which had been engaged upon that light station to McGulpin's Point, Straits of Mackinac; after which she delivered at the same point 20 cords of stone, obtained at Drummond's island. She then returned to Detroit, to again load with materials, &c., for McGulpin's Point. In addition to the points named, she had, up to the 1st of October, also visited the following places, on general duty with reference to the work of the light-house engineer, viz: Thunder bay, Lake Huron, Grand island, Marquette, Huron island, Portage entry, Portage light-house, Lac la Belle and Copper Harbor, Lake Superior; Bois Blanc island, Cheboygan, and Mackinac, in the Straits of Mackinac; Skillagalee, Bayley's harbor, and Cana island, in Lake Michigan; Chambers's island, Whale's Back, and Escanaba, in Green bay. On the 1st of October she was at Milwaukee, loading with brick for McGulpin's Point. It is expected that she will also deliver this season the brick required for Cana island and Presque Isle light-houses.

The sailing tender *Belle* has been constantly in attendance upon the Waugoshance works, transporting materials (except stone) and supplies, as well as serving as quarters for a portion of the force connected with that work. She is a fine vessel of her size, and is in good condition.

#### TWELFTH DISTRICT,

Embracing the Pacific coast, from the southern boundary of California to the forty-first parallel of latitude. There are in this district—

Light-houses and lighted beacons.....	9
Light-vessels.....	None.
Beacons unlighted.....	None.
Buoys actually in position.....	4
Spare buoys to supply losses.....	Not reported.
Tenders, steam.....	1
Tenders, sailing.....	None.

Reports in relation to the various light-house stations in this district, though not as full as expected, contain the following information:

363. *Point Loma*.—In good condition. A small boat for this station has been ordered.

*Point Hueneme—Anacapa island*.—These two points, among others on the coast, have been visited by the engineer of the district, for the purpose of selecting the best site for a light-house. For the reasons which follow he gives the preference to Anacapa.

Point Hueneme is at the southern entrance of the Santa Barbara channel, where the direction of the coast changes considerably, and where for more than 10 miles the land is very low—in fact, not much above the level of the sea. The position of the point, therefore, would be good, but for the disadvantages of low ground, drifting sands, and the neighborhood of a number of lagoons, which make it difficult to build and not desirable to live there.

Anacapa island, the eastern end of which is but 12 miles to the southward and westward of Hueneme, is believed to be at that point about 250 feet above the sea, and a light there would not only command the Santa Barbara channel, but the waters to the south, southeast, and southwest of it, with an arc of visibility of nearly 360°. Anacapa is rocky and destitute both of wood and water. Its sides, which are bluff, and the want of a harbor, will make building difficult and expensive there.

These disadvantages, however, are not greater than those which exist at Point Hueneme, while in respect to situation that point is decidedly inferior. It is therefore recommended that instead of a fourth-order light at Point Hueneme, as contemplated, a first or second-order light be established at Anacapa, estimates for which purpose are accordingly submitted. Anacapa island belongs to the general government, while the title to Point Hueneme must be acquired. It is proper to add that the owners of the point have offered to give to the United States a piece of land suitable for a light-house.

364. *Santa Barbara*.—Extensive repairs have been made at this station. In the cellar a new floor has been made of bricks laid on edge in cement, in place of the old floor, which, being composed of bricks laid flat in ordinary mortar, was flooded by heavy rains. A drain leading outside from the cellar floor has also been constructed. A brick chimney has been substituted for the stove-pipe which passed through the roof and was considered unsafe. The tower and chimneys, where they pass through the roof, have been repointed with cement mortar. A storm-house has been built over and in front of the kitchen door, to keep out the rain. Slight repairs to the kitchen have been made.

*San Miguel*.—A light-house at this island, which is situated at the southern entrance of the channel of Santa Barbara, 35 miles from Point Arguello and 25 from Point Conception, is of immediate importance, and would be especially useful to the Panama steamers and vessels coming up the coast from Mexico. The island has a very commanding position, a good harbor, and though there is no water there in summer, the difficulties of building a light-house there are fewer than those usually encountered on this coast. Estimates for the erection of a suitable light-house on San Miguel are submitted.

365. *Point Conception*.—Some repairs have been made at this station. The cistern, two sides of which were comprised in the walls of the house, would not hold water, those walls being cracked. To make the cistern tight a portion of the brick-work was removed, a new floor laid, and the inside coated with cement plaster. All the cracks in the outer walls have been pointed with cement. The caps and lintels of the doors and windows of the house were found to be rotten, and new ones have been put in. A wood-house and a small stable for a mule and a shed for the cart have been built. The fence around the light-house grounds has been repaired. The light station is now reported in good condition.

366. *Point Pinos*.—No recent account of the condition of this station has been received. The title of the United States to the property on which the light-house at this station is built is in dispute.

*Santa Cruz*.—An appropriation has been made and the preliminary steps have been taken for establishing a light at this point, which is situated at the northern extremity of the bay of Monterey, opposite Point Pinos. The title has been examined and its validity confirmed, and the work will be taken in hand with as little delay as possible.

*Point Año Nuevo*.—An appropriation has been made, also, for a first-order light at Point Año Nuevo. The site selected is an island about a quarter of a mile distant from the main land, and has been reserved for light-house purposes by the President of the United States. Nevertheless, the owners of the rancho claim the title to the island to be vested in them. Whenever this question is settled the building will be commenced.

367. *Farrallon*.—At this station a new roof has been put on the keeper's dwelling, and repairs have been made in the gutters and down-pipes leading to the cistern.

368. *Point Bonita*.—When inspected was found to need no repair.

369. *Fort Point*.—During the past year the glass of the lantern has been reset, (the India-rubber in which it was set having become rotten;) the iron tower has been scraped and repainted. The fog-signal structure and machinery, which were badly damaged by the salute fired on the 4th of July last, have been repaired. Application has been made in the proper quarter to prevent the recurrence of this accident.

370. *Alcatraz*.—On examining this station quite extensive repairs were found necessary, and have been accordingly made, viz: The gallery floor and its iron fastening have been taken up; the brick-work of the tower, from where it passes through the roof of the keeper's dwelling, has been repointed; a coat of cement has been given to the coping of the tower; a new gallery floor has been laid; the boiler iron covering of the lower part of the lantern has been removed, straightened and refitted, the glass-work of the lantern reset, chimneys repointed and plastered; the tower has received a coat of mortar; a drain for the cellar has been constructed.

*Point Reyes*.—Instructions have been given to the engineer of the district to institute legal proceedings for the condemnation, according to the laws of California, of sufficient land for a light-house at this point, with a landing at Drake's bay, and a right of way. The exorbitant price for a spot valueless for any other purpose, which has been demanded by the owners of the rancho on which the point is situated, has been for several years the sole obstacle in the way of establishing a light-house there.

*Point Arenas*.—A reservation has been made of the site for a light-house at this point, and an appropriation by Congress for the purpose is available. The construction of the work will be commenced as soon as practicable.

*Cape Mendocino*.—The iron light-house and the keeper's dwelling for this station were completed in San Francisco in September, 1867; but the lens and lantern not arriving in time, the shipment of the tower, lantern and lens was delayed until July last, when they were shipped to Eureka, in Humboldt bay, about thirty miles to the northward of the cape, to avoid the difficulty and risk of landing them there. All the materials for the keeper's dwelling were shipped to the cape during August and September of 1867, a portion of them on board of sailing vessels, and some on board of the steam tender Shubrick. The wreck of that vessel and the probable loss of those materials were mentioned in the annual report of last year. The hull of the Shubrick has since been recovered, but the light-house materials were lost.

The nature of the ground at Cape Mendocino makes it difficult to secure a good foundation. The excavation for the foundation of the keeper's dwelling was made during the summer in ground as hard as rock, and apparently of equal consistency and durability. In the rainy season, however, this ground becomes soft, and on many parts of the coast, near the cape, landslides have occurred. With these peculiarities in view, the site for the dwelling was chosen on the outcropping of a ledge of shale rock, a ditch was dug round the house, and the bank of the excavation sloped off. These precautions, it is believed, render the foundations secure; it is, however, proper to state that some inconsiderable cracks have appeared in the walls. Should they increase in size or number, it will become necessary to secure the walls by iron ties. The spot selected for the tower was on a projecting rocky ridge; but as that also becomes softer in winter, an excavation has been made two feet deeper than originally intended, and the space filled in to a depth of two feet,

and a little larger in circumference than the bed-plate of the tower, with concrete.

By the last advices it was expected that the tower would be finished in October of this year.

The dwelling is 29 by 31, with two additions for kitchens, 12 by 14, and is built of the best materials. The walls are of brick, with an air space between; the roof is covered with galvanized iron. In consequence of the great difficulty in landing materials on the open sea-shore, the cost of transportation has exceeded that of the materials.

371. *Humboldt*.—Has been visited and found in good condition.

#### BUOYS ACTUALLY IN POSITION.

Two conical buoys have been placed to mark the entrance of Petaluma inlet, head of San Francisco bay.

After a careful examination, and a consultation with pilots, the following buoys were placed at Humboldt: One first-class iron outside of the bar at the entrance of the harbor, and one third-class iron inside, and directly opposite the entrance on Howard spit.

The inspector reports that no more buoys are required in the bay, as the bar is constantly changing, and vessels never go in or out without a steam-tug and a pilot.

#### SPARE BUOYS TO SUPPLY LOSSES—NOT REPORTED.

*Tenders steam*.—In the last annual report it was stated that the steam tender Shubrick attached to the 12th and 13th districts had been wrecked on the coast, about 30 miles below Cape Mendocino.

Prompt measures were taken to save all movable articles, and the engine and machinery were taken out and brought to San Francisco. The boiler, which had been long in use, was taken out and abandoned, not being worth the expense of repair. When the vessel was hauled on shore for repairs, it was found that she had been driven with such force upon a sunken boulder, as to fix it in her port bow so firmly that recourse was had to blasting to extricate it. The hole left was eight feet long and seven wide. The hull, after being taken up on the beach out of reach of the sea, where the leak was stopped, was successfully launched in May, 1868, and brought to San Francisco, and by the courtesy of the Navy Department placed at the navy yard, Mare island, for repair. Upon a careful survey, repairs amounting almost to an entire renewal of the hull were found necessary, a fact by no means surprising, considering that the vessel had been in constant service for upward of ten years, with comparatively slight repairs, and the extraordinary shock she received when she was wrecked. According to the latest information received at this office the Shubrick is expected to be ready for service early in November of the present year. At the time of sending in the estimates for light-house purposes for the current year, it was supposed that the Shubrick was a total loss, and an appropriation was asked of Congress to build a vessel to supply her place. This appropriation was granted; meanwhile the Shubrick having been recovered, and the estimated cost of her repair nearly reaching that required for building a new vessel, it became a question how the sum granted by Congress ought to be applied. The Secretary of the Treasury, to whom the subject was referred, was of opinion that the appropriation having been made with a view to supply a deficiency caused by the loss of the only tender on the Pacific coast, it would be most properly used in defraying the expenses of her repairs,

which were too large to be met by the general fund appropriated for the maintenance of the light-house establishment.

#### THIRTEENTH DISTRICT,

Embracing the Pacific coast belonging to the United States north of the 41st parallel of latitude. There are in this district—

Light-houses and lighted beacons.....	9
Light-vessels .....	None.
Beacons unlighted.....	None.
Buoys actually in position .....	21
Spare buoys to supply losses .....	7
Tenders, steam, (common to 12th and 13th districts).....	1
Tenders, sailing (a sailing schooner has been chartered during the repair of the steam tender Shubrick).....	None.

#### LIGHT STATIONS.

372. *Crescent City*.—Station found in good condition, excepting that the floor timbers in the south end of the house, where they join the walls, are much decayed; they may still last, however, for a number of years.

*Cape Blanco*.—A piece of land has been purchased as a site for a light station at this cape. It is hoped that the light-house will be built, and a first-order light exhibited next year. The land purchased by the United States is bounded by a bluff bank, rising abruptly from the sea, and by a meridian line, and is inaccessible except by passing through the adjoining private property. Materials for making and burning brick are found on this property, and not on the land owned by the United States; consequently it has been necessary to purchase a right of way with privilege of taking water, sand, clay, and wood; a contract has also been entered into for making the bricks and for clearing the light-house site on the Cape.

373. *Cape Gregory*.—In good condition, and supplied for the year. No repairs are required to the dwelling. The tower required repointing, which was ordered.

374. *Cape Hancock*.—Was found to require extensive repairs. The building has been repainted, a new wood-shed erected, the foundation of the storehouse and cistern repaired, besides some slight repairs to the inside of the dwelling. Supplied for the year.

375. *Shoalwater bay*.—The engineer of the district reports the following repairs in progress: Reshingling the roof of keeper's dwelling; building a bulkhead around the foundation to keep the sand in place. House, tower, and lantern in good condition, and station supplied for the year.

376. *Cape Flattery*.—The keeper's dwelling, which is of stone, was found, on inspection, to be very damp, and the walls, discolored by moisture, causing illness among the keepers. The walls have been thoroughly oiled and painted, an extra amount of fuel has been furnished the keepers for the purpose of drying the house, and the engineer of the district has been requested to devise a permanent remedy for the defect. Station supplied for the year.

377. *New Dungeness*.—The light-house and tower were found in good condition. Sufficient lumber was furnished to the keeper to make new covers to the cistern. Station supplied for the year.

378. *Smith's island*.—In good condition; no repairs required; supplied for the year.

379. *Admiralty Head*.—Buildings in good condition, generally. Orders have been given to repaint the outside of the keeper's dwelling; also, a stormhouse, for the protection of the kitchen door against wind and rain. As there was no cistern to the house, and the supply of water, obtained from a pool at some distance from it, being small, a cistern has been ordered to be constructed. Station supplied for the year.

380. *Ediz Hook*.—At this station no other repair was found necessary than to repaint the keeper's dwelling. Material has been sent for that purpose.

#### BUOYS ACTUALLY IN POSITION.

*North channel of Columbia river*, marked by four iron buoys, has changed so much within the past year that it is no longer safe, except for vessels of very light draught, handled by experienced persons. It is contemplated, whenever a suitable vessel shall have been provided for the district, to take up all these buoys.

*South channel of Columbia river* is marked by five iron buoys, and two spar buoys.

*Woody Island channel of Cathlamet bay* is marked by six spar buoys.

*Gray's Harbor* entrance is marked by four iron buoys. The inspector of the district reports that this channel, though well buoyed, has not been used by any but the supply vessel, since the buoys were placed.

In *Puget sound* there are no buoys, but the inspector recommends that a buoy be placed off New Dungeness spit, which has within two years made out more than a mile.

#### TENDERS.

There has actually been none, except a chartered schooner. The extent of the thirteenth district, recently increased by the acquisition of Alaska, together with the impossibility of properly performing the light-house and buoy service with a sailing vessel, even if the board had one, makes it absolutely necessary that a steam tender should be provided, and the required estimate therefor is submitted. Without the steam tender it may be considered certain that the service cannot be efficiently attended to.

#### ALASKA.

After the treaty for the purchase of this territory had been ratified by Congress, the Board ordered that the expenses of the light at Sitka, previously maintained by the Russian government, should be defrayed by the United States light-house establishment.

It was previously known to the Board that an expedition to Alaska had been ordered by the Secretary of the Treasury, which would be accompanied by a coast-survey party for the purpose of making a geographical reconnoissance. The Superintendent of the Coast Survey was therefore requested to instruct the assistant in charge of the party to examine and report upon the aids to navigation required in Sitka sound and the approaches to the harbor of New Archangel or Sitka.

The following memoranda, gleaned from Mr. Davidson's valuable report, will greatly assist the Board in properly marking those approaches. (See Appendix L, p. 307, Ex. Doc. No. 177.)

*Heads forming the entrance to Sitka sound*.—These are the south point of Kuxczor island, called Cape Edgecumbe, and the northwest point of Biorka (Beech) island. Biorka bears E. by S.  $\frac{1}{4}$  S. by compass, and is distant 11 miles from Cape Edgecumbe. The cape is the rocky bluff



shore of the flooded plateau making out from the base of the extinct volcano, Mount Edgecumbe, which is situated about four and a half miles north-northeast from the cape. It has an extended horizontal summit, the rim of the crater 2,800 feet above the ocean, with regular sloping sides, and forms a most characteristic landfall for the port. The navigators of the Russian American Company regard it as the most recognizable headland along the coast, being readily known 50 miles at sea. Mr. Davidson remarks that "if a complete system of lights were warranted by the commercial importance of the sound, a light should be put upon Cape Edgecumbe and one on Biorka island; but under present circumstances thinks the inner lights and aids to navigation he recommends are sufficient and first needed. These are as follows:

*On Vitskari Rock, (Sitka sound,)* a light of the second order, to be about 100 feet above the sea, and thus be visible from a ship's deck about 16 miles in clear weather. It would command an arc of the horizon of  $70^{\circ}$  from southwest by west to south-southeast, of which a few degrees would be intercepted by the island of St. Lazanef. A vessel from the southward would thus open it by Biorka island, when well in with the coast. The tower should be painted black, that it may be more readily made out in thick weather, especially when the water breaks around it. According to the present arrangement, vessels approaching in thick weather, or at night, fire a gun, and are answered by a gun and light from the governor's house. If found practicable it may be well to provide a gun at Vitskari to answer the signal from vessels. Mr. Davidson found it impossible to land upon Vitskari during his stay at Archangel, on account of bad weather, and could not, therefore, measure the extent or ascertain the nature of the rocks, and the difficulties of working them; but from examination of the rocks on the adjacent islands he thinks there is no doubt that an ample and secure foundation may be had. Vitskari is preferred as a light-house site to the Kulichoff Rock, (which rises 20 feet from the water, with adjacent reefs,) Vitskari being the more dangerous locality, and on that side of the sound navigators would prefer, as the southern and eastern shores are broken up by innumerable islets and rocks.

*On the island of Mochnati* it is recommended to establish a light of the fifth order about 80 feet above the water. In approaching the islets which lie outside of the anchorage of New Archangel in thick weather, the navigators of the Russian American Company endeavor to make Mochnati. It is five miles distant from Vitskari rock, from which it bears NW. by N.  $\frac{1}{4}$  N., is from 20 to 30 feet high, rocky and covered with a thick growth of spruce, whose dark foliage, with the black rocks beneath, brought out in sharper relief by the surf breaking round it, makes it discernible through the fog when the other islands cannot be recognized. To increase this relief, the buildings of Mochnati should be white, except that part of the tower which is higher than the tops of the trees, which should be painted black. It is obvious that the background of trees should be carefully preserved. In addition to lights Mr. Davidson thinks it may be necessary to place buoys on the Vitskari and Kulichoff reefs; but a more detailed examination is required to determine the necessity and practicability of that measure. He recommends a buoy or the building of a stone beacon at the edge of the reef forming the west side of the entrance to the western channel on the outer extremity of that part which is bare at low water. The whole extent of this ledge is about one quarter of a mile northwest and southeast, and one-eighth of a mile wide. Upon the rock in mid-channel north-northwest

of the west end of Japonski island and NE.  $\frac{1}{2}$  E. from the west end of Battery island, bare at half tides, he proposes a beacon to be built of dark stone with a base of about 20 feet diameter and an elevation of 20 feet, in the form of a frustum of a cone. This would save the expense of repairing buoys and keeping them in place, and be a much more distinguishable mark in thick weather.

Other rocks are mentioned which it may be necessary to mark; among these is the Zenobia rock, described by a captain of the Russian American Company as a bayonet rock, the position of which is not accurately known and can only be determined in good smooth weather. It will be necessary to make a detailed examination for the position of a buoy.

*Aids to navigation necessary for the approaches to the harbor of St. Paul, Kodiak island.*—This station, formerly the chief depot of the Russian American Company, now ranks next in importance to that of Sitka. The two entrances to St. Paul's harbor generally adopted are round the north and south end of Wooded island and designated respectively the northern and southern channels. To the eastward of Wooded island and separated by a channel one mile wide lies Long or Barren island, which is nearly four miles long, north-northeast and south-southwest, averaging a mile in width. It has extensive reefs off its north and south points. The north point of the island is about 200 or 250 feet high, with bold rocky shore. Mr. Davidson passed close to it when entering St. Paul by the south channel, and had a fair opportunity to judge of its availability and importance as a site for a light-house. In leaving by the north channels his first impressions were confirmed. A light there would be seen by vessels coming out of Narrow strait to the west-northwest, and from Rabbit bay, when clear of Spruce island. A reef with a small islet makes off three-quarters of a mile from the point, while a reef and islet lie half a mile southeast of the south end.

Both channels have dangers in their approaches; the northern channel has a sunken ledge called "William's bank" lying three miles north of the north end of Long island. It has deep water round it. Upon it were formerly two buoys, red and blue. Mr. Davidson recommends as a second light-house site, Near island, from which station he obtained bearings of the breakers on William's bank which placed it half a mile nearer the northwest point of Long island than it is laid down in the charts. It bears from Near island north  $44^{\circ} 12'$  east, (by compass.) Between William's bank and the reef off the northwest point lies a sunken, sharp, isolated rock, having but 10 feet of water over it at low water, with very deep water around it, and no breaker seen upon it. The Russian American Company's vessel the Kodiak struck upon it, had her bottom pierced and was lost. Its position has since been determined to be two miles north-northwest from the northwest point of Long island, and, with William's bank and the reef off the point, lies on the prolongation of the shore of the west side of Long island. One mile north-northeast from White Fir cape is a rock and reef.

In the southern approaches to the harbor, there are the Humpback, 18 feet above water, and other dangers near the entrance of the harbor. To avoid these dangers and to give a vessel's position by cross-bearings upon two objects, to avoid William's bank and the Humpback, a harbor light is recommended to be established upon the high ridge at the northern end of Rocky island abreast of the town. This light would be seen up to the anchorage off the ice company's wharf by both channels, and also for the whole bay of Chinyak and the channel to the south and east.

A buoy is needed on the north end of the reef which makes nearly

half a mile northward from the extremity of Topaskoff inlet, with seven fathoms water close to its extremity.

A buoy should also mark the extremity of the reef making north from the north point of Near island, and forming one side of the entrance to the narrow harbor of St. Paul.

All the approaches and entrances to this harbor need extensive and detailed examination.

The two lights recommended are considered amply sufficient to mark the approaches and entrances to St. Paul's, however important it may become. The light on Long island is the most important of the two. The materials for this light can be safely landed in the land-locked bay on the west side of the island and thence transported to the island about a mile distant. Upon Near island a roadway would have to be made along the steep sides of the island, for carrying up stone and other materials. The stone of which the island is composed, and which crops out at the summit of the island, may be found fit for building purposes.

In some places in the harbor of St. Paul a highly metamorphic sandstone may be found available for building. No limestone was known to exist there.

*Aids to navigation for Unalaska bay.*—Unalaska bay lies on the north side of the island of the same name, one of the group of Fox islands.

The general direction of the bay is about south-southwest for 11 miles, contracting to a small harbor called Captain's harbor, and about half-way inside the entrance is divided by a bold high island called Ahmaknock, rising precipitously to an elevation of 1,800 feet and sloping southward to Captain's harbor so as to form Illoolook harbor on its eastern side eight miles inside Kaleochla cape.

Illoolook harbor is a mile wide, with a depth of water from 20 to 7 fathoms over irregular bottom.

A point on the outer face of the precipitous head of Ahmaknock. On the outer face of this head the light would have an arc of visibility extending from north 70° west (compass) tangent to Cape Cheerful round by the north to north 24° east tangent to Cape Kaleochla. In this situation it would have the advantage of guiding vessels into Captain's harbor, on the west side of Ahmaknock island, and would be seen after passing seven or eight miles westward through Akatan strait.

A position should be selected about 100 or 150 feet above the water, where the wall-like cliff begins to slope inward. The tower should be painted white so as to contrast with the dark rocky mass behind it. To reach the position that would open Cape Cheerful a roadway would have to be made for about half a mile from the lowland at the head of Polucha bay, where a vessel can anchor in 10 fathoms water, rocky bottom close to the shore. The dwelling could be built here, where some of the Aleutians have small patches of garden for raising turnips and potatoes.

This bay may become an important point for the curing of codfish caught in this vicinity. It is sometimes visited by whalers, but at present is deficient in the kind of supplies which would induce them to touch there. The Coast Survey party passing eastward through the narrow Strait of Unalga counted 10 sperm whales within an hour. Upon entering it a week before, they saw nearly as many to the east-southeast of the straits.

All of which is respectfully submitted.

W. B. SHUBRICK,  
Chairman.

ANDREW A. HARWOOD, *Naval Secretary.*  
O. M. POE, *Engineer Secretary.*

## REPORT OF SUPERINTENDENT OF THE COAST SURVEY.

TREASURY DEPARTMENT,  
*Coast Survey Office, Washington, October 26, 1868.*

SIR: I have the honor to submit estimates for expenditure in the survey of the coast of the United States during the fiscal year 1869-'70. Like those of the last year from which they are somewhat diminished, they exceed the appropriations of the preceding years. The estimate is, as nearly as possible, that which is required to maintain the most economical action, without any augmentation of the scale of the work. It is the least amount that will keep the parties steadily at work, and preserve this service in a constant state of useful activity.

The laying out of the work is carefully adjusted to meet the commercial wants of the whole country, and in strict accordance with the plan of progress which has hitherto prevailed.

In the following brief statement a general view is given of the distribution of the parties of the survey on the coast, in applying the appropriation of the present fiscal year.

The advance made, considering the means that were available, has been satisfactory.

During the year ending with the present month, progress has been made in the regular operations of the survey at Penobscot entrance, and on the group known as the Fox islands in Penobscot bay, including also the Thoroughfare passage; in the completion of work on the St. George river, and on Medomak river; in the completion of soundings in Muscongus bay, and near Kennebec entrance; in extension of the survey of the Kennebec between Merrymeeting bay and Augusta; in the detailed topography of islands in Casco bay; in a minute survey of the vicinity of Munjoy Hill (Portland) for the city authorities; in a development of the vicinity of Half-way Rock (Casco entrance); and in general progress in Saco bay, coast of Maine. On the sea-coast and inside of Cape Cod peninsula, outstanding work has been completed by three parties; changes affecting navigation have been developed off Monomoy Point, Massachusetts; and two parties have continued the detailed survey of Narragansett bay, in Rhode Island. In New York harbor a special examination has been made between Governor's island and the Narrows, for the city authorities; and a survey is in progress to develop facilities for navigation at Rondout, on Hudson river. Progress has been made in the coast topography of New Jersey, at Barnegat bay. Two parties have been employed in defining and sounding the smaller estuaries of Chesapeake bay, and of the lower part of the Potomac; and a special examination has been made of shoals obstructing the navigation of the Rappahannock river. The primary triangulation has been in progress connecting stations near Washington city with others on the Blue Ridge. The off-shore hydrography has been prosecuted north of Cape Hatteras towards the Virginia line. In North Carolina the detailed survey of the Neuse river has been completed, and triangulation and hydrography have been continued in Pamlico sound. The triangulation south of Charleston has been connected with stations on the Savannah river; and progress has been made in the detailed survey of the branches of Port Royal sound. On the coast of Georgia, St. Catharine's sound, St. Andrew's sound, and Doboy sound have been surveyed, and soundings have been completed at the last named entrance. Outstanding work in the vicinity of Barnes's sound, Florida, has been nearly com-

pleted, and investigations of great interest have been prosecuted in the Florida strait. Two parties have continued the survey of St. Joseph's bay, north, and a third has been employed on the Gulf coast between Perdido bay and Mobile Point. On the coast of Louisiana the triangulation of Isle au Breton sound has been completed, and soundings have been made in the bays and lagoons between the Mississippi passes. Last island has been connected by triangulation with the coast; and the true position has been determined of Ship Shoal light-house, off Last island. At Galveston, Texas, the longitude has been determined by the telegraphic method, in continuation of a series of observations terminating in a previous year at New Orleans. Soundings have been continued in Galveston bay. At Lavaca, latitude, azimuth, and the magnetic elements have been determined, and the hydrographic survey has been continued in Corpus Christi bay.

On the coast of California the survey has been in progress between Point Conception and Buenaventura, and on the peninsula near San Francisco; on the coast of Oregon at the Yaquina river; at Nehalem river entrance, and at Columbia river; and in the waters of Washington Territory at Port Madison.

#### ESTIMATES IN DETAIL.

For general expenses of all the sections, namely, rent, fuel, materials for drawing, engraving, and printing, and for transportation of instruments, maps, and charts; for miscellaneous office expenses, and for the purchase of new instruments, books, maps, and charts.....	\$20,000
SECTION I. <i>Coast of Maine, New Hampshire, Massachusetts, and Rhode Island.</i> — <i>Field-work.</i> —To continue the triangulation of <i>Passamaquoddy bay</i> and its branches, and to extend the work so as to include the northeastern boundary along the <i>St. Croix river</i> ; to continue the topography of <i>Frenchman's bay</i> ; that of the islands and shores of <i>Penobscot bay</i> ; that of <i>Saco bay</i> ; and of the shores and islands of <i>Narragansett bay</i> ; to continue off-shore soundings along the coast of <i>Maine</i> , and the hydrography of <i>Frenchman's bay</i> , <i>Goldsborough bay</i> , <i>Penobscot bay</i> , and <i>Isle au Haut bay</i> ; to continue tidal and magnetic observations. <i>Office-work.</i> —To make the computations from field observations; to continue the engraving of general coast chart No. 1, ( <i>Seal island to Cape Cod</i> ;) and complete that of No. 2, ( <i>Cape Cod to Gay Head</i> ;) to continue the drawing and engraving of No. 4, ( <i>Naskeag Point to White Head light, including Penobscot bay</i> ;) that of charts No. 5 and No. 6, ( <i>White Head light to Wood Island light</i> ;) that of No. 7 and No. 8, ( <i>Sequin light to Cape Porpoise light</i> ;) and of coast chart No. 13, ( <i>from Cuttyhunk to Point Judith, including Narragansett bay</i> ;) and to continue the drawing and engraving of the harbor and river charts of the coast of <i>Maine</i> , and of <i>Narragansett bay</i> , will require.....	
	80,000
SECTION II. <i>Coast of Connecticut, New York, New Jersey, Pennsylvania, and part of Delaware.</i> — <i>Field-work.</i> —To make supplementary astronomical observations; to continue verification work on the coast of <i>New Jersey</i> ; to continue the topography of the shores of the <i>Hudson river</i> ; to execute such supplementary hydrography as may be required in <i>New York bay</i> and <i>Delaware bay</i> ; to continue the tidal	

observations. *Office-work.*—To make the computations and reductions; to continue the drawing and engraving of a chart of *New York harbor*, on a large scale; also, of coast chart No. 21, (*from Sandy Hook to Barnegat*,) and of No. 22, (*from Barnegat bay to Absecom inlet*,) will require.....

\$15,000

SECTION III. *Coast of part of Delaware and that of Maryland and part of Virginia.*—*Field-work.*—To continue astronomical and magnetic observations in this section; to continue the primary triangulation parallel to the coast, from *Washington city* southward, along the *Blue Ridge*; to continue the topography of the eastern shore of *Virginia* and of the shores of *James river*, and triangulation requisite therefor; to make the hydrographic survey of estuaries and inlets remaining unsurveyed in this section; to continue tidal observations, and to make observations for determining the longitude of the *Pacific coast*. *Office-work.*—To make the computations from field-work; to continue the drawing and engraving of coast charts No. 29 and No. 30, (*from Chincoteague inlet to Cape Henry*,) and of general coast chart No. 4, (*approaches to Delaware and Chesapeake bays*,) and to engrave supplementary work, on the charts heretofore published, will require.....

35,000

SECTION IV. *Coast of part of Virginia and part of North Carolina.*—*Field-work.*—To complete, if practicable, the primary triangulation of *Pamlico sound*, and to make the requisite astronomical and magnetic observations; to continue the triangulation and topography of the western shores and estuaries of *Pamlico sound*; to complete the topography of the outer coast of *North Carolina*, between *Bogue sound* and *New River inlet*; to continue the in-shore and off-shore hydrography of this section; to continue soundings in *Currituck and Pamlico sounds and their estuaries*, and to make observations on the tides and currents. *Office-work.*—To make the computations and reductions; to continue the drawing and engraving of general coast chart No. 5, (*from Cape Henry to Cape Lookout*; ) of coast charts No. 38 and No. 39, (*coast from Currituck banks to Cape Hatteras*; ) of Nos. 42, 43, and 44, (*Pamlico sound and estuaries*; ) of No. 45 and No. 46, (*coast from Cape Hatteras to Cape Lookout*; ) and of charts of the *Neuse river* and *Pamlico river*, will require.....

35,000

SECTION V. *Coast of South Carolina and Georgia.*—*Field-work.*—To make the requisite astronomical and magnetic observations on the coast of *Georgia*; to extend the topography from *Winyah bay* to *Cape Romain*; to complete the topography from *St. Simon's sound* southward to the *St. Mary's river*, and to sound the interior water passages among the sea islands from *Sapelo sound* southward, and continue off-shore hydrography and the tidal observations. *Office-work.*—To make the computations; to continue the drawing and engraving of the general coast chart, No. VII, (*from Cape Romain to St. Mary's river*; ) of coast charts No. 56 and No. 57, (*from Savannah river to St. Mary's river*; ) and of charts of *Altamaha sound*, *St. Andrew's sound*, and the inland tide water communication on the coast of *Georgia*, will require.....

40,000

SECTION VI. *Coast, keys and reefs of Florida.—Field-work.—*

To determine the longitude of several points on the west coast of *Florida*; to continue the triangulation and topography from *Matanzas inlet* southward to *Mosquito inlet*; to complete the survey of the keys and sounds between *Key Largo* and *Cape Sable*; to commence the survey of *Tampa bay*; to continue the hydrography of the *Florida reef* between the *Marquesas* and the *Tortugas*, and that of the *Strait of Florida*; to complete the hydrography of the *Bay of Florida*, and to make tidal and magnetic observations. *Office-work.—* For computing from field observations; to continue the drawing and engraving of off-shore chart No. XI, (*western part of Florida reef, including the Tortugas*;) of coast charts No. 75 and No. 76, (*from Caloosa entrance to Tampa entrance*;) and of coast charts No. 70 and No. 71, (*Key West to Tortugas*,) will require .....

\$35,000

SECTION VII. *Western coast of Florida peninsula, north of Tampa bay, and coast of West Florida.—Field-work.—*

To continue the triangulation from *Cedar Keys* towards the *Suwanee river*; from *St. Andrew's bay* towards *Chattahoochee bay*; and to make such astronomical and magnetic observations as may be required; to continue the topography to the westward of *St. Andrew's bay*, and that of the *Gulf coast* adjacent to *Santa Rosa sound*; to survey and sound the entrance to the *Suwanee river*; to complete the hydrography of *St. George's sound*; and to make soundings off *Cape San Blas*; and continue the tidal observations. *Office-work.—* To make the computations from field-work; to continue the drawing and engraving of coast charts No. 82 and No. 83, (*from Ocella river to Cape San Blas*;) and of No. 89, (*from Pensacola to Mobile Point*;) and to prepare a chart of the approaches and entrance to the *Suwanee river*, will require .....

30,000

SECTION VIII. *Coast of Alabama, Mississippi, and part of Louisiana.—Field-work.—*

To continue the triangulation from the *Mississippi delta* westward, and to make the astronomical and magnetic observations required in this section; to commence triangulation for the survey of the *Mississippi* and its tributaries in the vicinity of *St. Louis*, *Cincinnati*, and such other points as may be practicable; to complete the survey of the shores of *Isle au Breton sound*, and of the adjacent banks of the *Mississippi*; to continue the hydrography within the same limits; and that of *Lake Borgne* and *Lake Pontchartrain*; and to make tidal observations. *Office-work.—* To make the computations pertaining to field-work; to continue the drawing and engraving of the general chart No. XIV, (*Gulf coast, between Mobile Point and Vermillion bay*;) of coast charts No. 91, (*Lake Borgne and Lake Pontchartrain*; No. 92 and No. 93, (*Chandeleur islands to Southwest Pass*;) and No. 94, (*Mississippi delta*,) will require ...

50,000

SECTION IX. *Coast of part of Louisiana and coast of Texas.—*

*Field-work.—* To measure a primary baseline; to continue the triangulation and topography of *Madre Lagoon* from *Corpus Christi bay* southward; to complete the hydrography of *Aransas, Copano, and Espiritu Santo bays*; to continue the off-shore hydrography and to make the required tidal obser-

vations. *Office-work*.—To make the office computations; to complete the engraving of coast chart No. 107, (*Matagorda and Lavaca bays*;) to continue the drawing and engraving of No. 108 and No. 109, (*Gulf coast from Matagorda to Corpus Christi bay*;) to engrave the resurvey of *Galveston entrance*; and to continue the drawing and commence the engraving of general chart No. XVI, (*Gulf coast from Galveston to the Rio Grande*,) will require.....

\$30, 000

Total for Atlantic coast and Gulf of Mexico.....

370, 000

The estimates for the *Pacific coast* of the United States are intended to provide for the following progress in the survey:

SECTION X. *Coast of California*.—*Field-work*.—To make the required observations for latitude, longitude, and azimuth at stations of the primary triangulation; and to make magnetic observations; to connect the islands *Santa Cruz*, *Santa Rosa*, and *San Miguel*, with the coast triangulation; to execute the topography of the same and continue the topography of the coast from *Buenaventura* to *Santa Barbara* and from *Pt. Conception* northward; to continue the off-shore hydrography of the coast of *California*, and the tidal observations. *Office-work*.—To make the computations of observations, and to continue the drawing and engraving of the maps and charts made in the field; also for the operations in—

SECTION XI. *Coast of Oregon and Washington Territory*.—

*Field-work*.—To continue the astronomical and magnetic observations in this section, and the triangulation, topography, and hydrography in *Washington sound* and in *Puget sound*; to continue the survey of the mouth of the *Columbia river*, and to make such special surveys as may be called for by public interests, on the coast of *Oregon* and *Washington Territory*, and to continue the drawing and engraving dependent on the field-work and hydrography, will require.....

\$175, 000

For publishing the observations made in the progress of the survey of the coast of the United States, per act March 3, 1843.....

5, 000

For repairs and maintenance of the complement of vessels used in the survey of the coast, including the purchase of new vessels to replace those too old for repairs, per act of March 2, 1853.....

60, 000

For pay and rations of engineers for the steamers used in the hydrography of the coast survey, no longer supplied by the Navy Department, per act of June 12, 1858.....

5, 000



*The annexed table shows, in parallel columns, the appropriations made for the fiscal year 1868-'69, and the estimates now submitted for the fiscal year 1869-'70.*

Object.	Estimated for 1869-'70.	Appropriated for 1868-'69.
For survey of the Atlantic and Gulf coasts of the United States, including compensation of civilians engaged in the work, per act March 3, 1843.....	\$370,000	\$275,000
For continuing the survey of the Pacific coast of the United States, including compensation of civilians engaged in the work, per act of September 30, 1850.....	175,000	130,000
For publishing the observations made in the progress of the survey of the coast of the United States, including compensation of civilians engaged in the work, per act of March 3, 1843.....	5,000	5,000
For the repairs and maintenance of the complement of vessels used in the survey of the coast, per act of March 2, 1853.....	60,000	30,000
For pay and rations of engineers for the steamers used in the hydrography of the coast survey, no longer supplied by the Navy Department, per act of June 12, 1858.....	5,000	10,000
Total.....	615,000	450,000

Respectfully submitted:

BENJAMIN PEIRCE,

*Superintendent United States Coast Survey.*

Hon. HUGH McCULLOCH,

*Secretary of the Treasury.*

## ANNUAL REPORT OF THE DIRECTOR OF THE BUREAU OF STATISTICS.

BUREAU OF STATISTICS, TREASURY DEPARTMENT,  
Washington, D. C., November 18, 1868.

SIR: I have the honor to submit herewith the second (nominally the third\*) annual report of this bureau.

It will be recollected that this organization resulted from a division of the functions of the Register of the Treasury. It was created as a separate bureau by act of July 28, 1866. At the time this separation took place, the number of clerks employed upon the work transferred from the Register's office, namely, the compilation of the various custom-house accounts relating to our foreign trade, tonnage, &c., was 24; but experience seemed to prove that with this limited number of clerks these vast accounts could not be correctly kept; and as the law, besides transferring these functions from the Register to the Director of the Bureau of Statistics, also provided for the performance of other functions—for example, that the Director should prepare a registry of the merchant marine of the United States, and provide a system for numbering each vessel and award numbers to all of them—a necessity was created for the employment of additional clerks. Accordingly the clerical force of this bureau was increased to 45 clerks; and although at times the number of clerks employed has been greater, (the present number is 53,) this has

\* See foot-note to Annual Report of 1867, Commerce and Navigation, preface, p. 5.

been less on account of the exigencies of the bureau than for other reasons connected with the economical disposition of the clerical force employed in the department. This force is employed as follows:

In compiling the various accounts of import entries, imports, duties, warehouse transactions, re-exports, indirect trade, and *in transitu* commerce, 13 clerks; in compiling the accounts of domestic exports, 6 clerks; in compiling the accounts of navigation, tonnage, emigration and immigration, 3 clerks; in registering the merchant marine of the United States, and awarding numbers and signal letters to the same, 11 clerks; in analyzing, checking and preparing the accounts of collectors of customs, before depositing them with the compiling divisions, 6 clerks; in arranging classifications, preparing forms, and superintending the library of the bureau, 4 clerks; on miscellaneous statistics, and in copying, registering, and drafting statistical tables and letters of instructions to officers of the revenue, 8 clerks; in superintending the publication of reports, and in receiving and distributing the mails, 2 clerks. Total: 53 clerks.

Some important changes have recently been made in the system of accounts; the principal quarterly accounts, for example, having been superseded by monthly accounts. When these changes shall have been completely accomplished, which it is expected will be the case in the course of another month, the clerical force of the bureau may be still further reduced; but it is respectfully recommended that in making such reduction, care be taken that no essential portion of the work now performed in the bureau be dispensed with.

The work of the past year has already been alluded to in previous reports, and in this place it needs only to be briefly summarized. The commerce and navigation accounts are completed for the year ended June 30, 1868, and summary tables are respectfully submitted herewith, showing the course of our foreign trade and the foreign tonnage movement. (They will be found on another page of this volume.) Detailed transcripts of the records are now being prepared for the public printer to form the annual volume of tables on commerce and navigation.

In accordance with the practice inaugurated in the year 1866, a census of the population of the United States was obtained by this bureau during the year 1867, by means of inquiries instituted through the internal revenue organization, the jurisdiction of whose numerous officers covers the entire area of the country. The results of the census of 1867 are respectfully submitted herewith:

	Whites.	Colored.	Total.
Six New England States*.....	3,480,397	30,701	3,511,098
Five middle States†.....	9,072,647	352,469	9,425,116
Thirteen southern States‡.....	6,764,928	3,884,532	10,649,460
Thirteen western and Pacific States§.....	12,356,081	311,493	12,667,574
Nine Territories  .....	435,774	54,176	489,950
Total United States.....	32,109,827	4,633,371	36,743,198

\* Maine, New Hampshire, Vermont, Massachusetts, Rhode Island, and Connecticut.

† New York, New Jersey, Pennsylvania, Delaware, and Maryland.

‡ Virginia, West Virginia, North Carolina, South Carolina, Georgia, Alabama, Florida, Mississippi, Louisiana, Texas, Arkansas, Kentucky, and Tennessee.

§ Ohio, Indiana, Illinois, Michigan, Wisconsin, Minnesota, Iowa, Missouri, Kansas, Nebraska, Nevada, California, and Oregon.

|| Arizona, Colorado, Dakota, Idaho, Montana, New Mexico, Utah, Washington, and District of Columbia.

Compared with those of the preceding year, and with the census of 1860, they present the following comparison:

	Population in 1860; preliminary census, page 131.			Population in 1866; returns to Bureau of Statistics.		Population in 1867; returns to Bureau of Statistics.		
	White.	Colored.	Total.	Total.	White.	Colored.	Total.	
Six New England States*	3,110,572	94,711	3,135,283	3,440,881	3,480,397	30,701	3,511,098	
Five Middle States†	7,934,202	323,948	8,258,150	9,221,225	9,072,647	332,469	9,423,116	
Thirteen Southern States‡	6,368,060	3,890,037	10,258,097	11,568,709	6,704,928	3,894,532	10,649,460	
Thirteen Western and Pacific States§	9,329,974	203,079	9,533,053	11,869,440	12,356,081	311,493	12,667,574	
Nine Territories	231,847	27,730	259,577	405,627	435,774	54,176	489,950	
Total United States.....	26,975,575	4,469,505	31,445,080	a 34,505,892	32,109,627	4,633,371	36,743,198	

\* Maine, New Hampshire, Vermont, Massachusetts, Rhode Island, and Connecticut.

† New York, New Jersey, Pennsylvania, Delaware, and Maryland.

‡ Virginia, West Virginia, North Carolina, South Carolina, Georgia, Alabama, Florida, Mississippi, Louisiana, Texas, Arkansas, Kentucky, and Tennessee.

§ Ohio, Indiana, Illinois, Michigan, Wisconsin, Minnesota, Iowa, Missouri, Kansas, Nebraska, Nevada, California, and Oregon.

|| Arizona, Colorado, Dakota, Idaho, Montana, New Mexico, Utah, Washington, and District of Columbia.

a Imperfect; some of the sub-district returns having omitted the colored population.

A similar census for the year 1868 is now being made, and while it is not claimed that these tables are absolutely correct, yet they furnish approximate results that cannot but prove valuable in the absence of more precise information. There has been no expense involved in obtaining them, beyond the partial employment of the services of one clerk.

Through similar means, a census of the cotton crop was obtained in 1867, the result of which was published on the 14th of November of that year. Similar data are being obtained for the present year's crop, but they are not yet sufficiently complete for publication.

Original statistics of the railroads of the United States, their length, cost, quantity of rolling stock in use, the amount of their annual earnings and expenses, number of passengers, the quantity and value of freight transported, &c., and statistics of the domestic manufactures of the country, are being obtained and compiled for the use of the department.

It was intended, had occasion permitted, to have suggested a reform in the present system of obtaining the statistics of our foreign commerce. Experience has proved that the plan now pursued cannot be continued successfully without a large expenditure of labor, and of labor of a much more technical and critical character than can readily be secured under the existing provisions of law as to salaries. The statistics of the past two years are believed to contain but few of the numerous forms of error that vitiated those which preceded them; but these advantages have only been secured by such extra exertion and care as is hardly to be looked for under ordinary circumstances. The clerks of this bureau have been prompted to make these extra exertions from the desire to so improve upon the statistics previously prepared in the department, as to reflect credit upon and give character to the new organization with which they had become identified. But the discouragements have been so great, and the accounts received from the collectors of customs continue to be so erroneous and perplexing, that I fear the failure of a stimulus already too long maintained, and consequently that unless a change is made in the system, our commercial statistics will gradually relapse again into the deplorable condition from which it has taken so much exertion to extricate them. The reform intended to be suggested was that of requiring the collectors of customs no longer to transmit accounts of the business of their offices to the bureau, but to substitute therefor duplicates of the original entries, manifests, clearances, &c., deposited with them, and from these original data to compile the statistics required by Congress. By this means not only would the many errors of classification and arrangement which now distort and vitiate the collectors' accounts as they are received at this bureau, and before correction, be obviated; but a more complete and direct surveillance of the transactions of the various custom-houses be exercised by the department. This is the system understood to be practised in Great Britain, France, Canada, and other foreign countries, and it is hoped that measures may be taken at some future time to effect its realization. The secondary advantage alluded to above, in many respects deserves the first importance, for, as the case now stands—though it may appear incredible to those unmindful of the immense extent of our country, the great number of its custom-houses, the complexities of the tariff laws and the large transactions effected under them—the department is actually destitute of any practical check upon many of the most important current business operations of the collectors. For example, it does not know in definite detail what merchandise is stored at any given time in the bonded warehouses, what merchandise is in transit under bond, &c. An approximate knowledge

of these important transactions was secured of late, when, under the Director's supervision, the compilation of warehouse and *in transitu* statistics was inaugurated in this bureau; but under the present system the details are not sufficient for critical purposes.

As, besides this report and the accompanying tables, it is made the duty of the Director to publish a monthly statistical report and an annual volume of statistical tables, it is not deemed advisable to extend these observations any further than to refer with gratitude to the hearty and intelligent co-operation to which he is indebted to the clerks of this bureau for the successful performance of his labors and in their preparation for publication, and more particularly to the several chiefs of divisions, Messrs. C. S. Mixter, Thomas Clear, J. N. Whitney, J. H. McIlvaine, H. Marix, J. W. De Kraft, and James Ryan.

Justice also demands that mention be again made of the value of the services performed by the female clerks employed in the bureau, who are mostly engaged in compiling the warehouse accounts, and in the preparation of statistical tables connected therewith. In these respects as in others they have exhibited clerical abilities of a high order. As the law at present stands, they receive but half the salaries of the higher grade of male clerks, and there does not appear to me to be any sound reason why, as government clerks, if they prove capable of performing equally arduous and difficult services, they should not be equally remunerated.

I have the honor to be, sir, very respectfully, your obedient servant,  
ALEXANDER DELMAR,

*Director.*

Hon. HUGH McCULLOCH,  
*Secretary of the Treasury.*

## REPORT OF THE SECRETARY OF THE TREASURY.

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No. 1.—Statement exhibiting the imports and exports of coin and bullion from 1821 to 1868, inclusive.

Years ended—	Imports.	Exports.		
		Domestic ex-ports.	Foreign re-ports.	Total.
September 30 .....	1821	\$8,064,890	\$10,478,059	\$10,478,059
	1822	3,369,846	10,810,180	10,810,180
	1823	5,977,896	6,372,897	6,372,897
	1824	8,379,835	7,014,552	7,014,552
	1825	6,150,765	8,797,055	8,797,055
	1826	6,890,966	\$605,855	4,704,533
	1827	8,151,130	1,043,574	8,014,890
	1828	7,897,741	693,037	8,243,476
	1829	7,036,612	612,866	4,924,020
	1830	8,155,964	937,151	2,178,773
	1831	7,005,945	2,058,474	9,014,931
	1832	5,007,504	1,410,941	5,656,340
	1833	7,070,368	366,842	2,611,701
	1834	17,911,632	400,500	2,076,758
	1835	13,131,447	729,601	6,477,775
	1836	13,400,581	345,738	4,324,336
	1837	10,116,414	1,283,519	5,976,249
	1838	17,747,116	472,941	3,508,046
	1839	5,995,176	1,998,358	8,776,743
	1840	8,882,813	2,235,073	8,417,014
	1841	4,988,633	2,746,467	10,034,332
	1842	4,887,016	1,170,754	4,813,539
Nine months to June 30 .....	1843	22,890,559	107,429	1,520,791
June 30 .....	1844	5,830,429	183,405	5,454,214
	1845	4,070,242	844,446	8,606,495
	1846	3,777,732	423,851	3,905,268
	1847	24,121,289	82,620	1,907,024
	1848	6,360,284	2,700,412	15,841,616
	1849	6,651,240	956,874	5,404,648
	1850	4,628,792	2,046,679	7,522,994
	1851	5,453,592	18,069,580	29,472,752
	1852	5,005,044	37,437,837	42,674,135
	1853	4,201,382	23,548,535	27,486,875
	1854	6,039,347	38,082,570	41,261,504
	1855	3,659,812	53,957,418	56,247,343
	1856	4,107,632	44,148,279	45,745,485
	1857	12,461,799	60,078,352	69,136,922
	1858	10,274,496	42,407,246	52,633,147
	1859*	7,434,789	57,502,305	63,887,411
	1860*	8,550,135	56,946,851	66,546,239
	1861*	46,339,611	23,799,870	29,791,080
	1862*	16,415,052	31,044,651	36,866,956
	1863*	9,584,105	55,993,562	64,156,611
	1864*	13,115,612	100,321,371	105,244,350
	1865*	9,810,072	64,618,124	67,643,226
	1866*	10,700,092	82,643,374	86,044,071
	1867*	22,070,475	54,976,196	60,866,372
	1868*	13,702,928	83,746,161	93,784,288

\* From the manuscript records.

ALEX. DELMAR, Director.

BUREAU OF STATISTICS,  
Treasury Department, November 16, 1868.

No. 2.—Statement exhibiting the domestic exports of merchandise and specie from the Atlantic and Pacific ports from 1860 to 1863, inclusive.

Years ended—	Atlantic ports.		Pacific ports.		Total merchandise and specie.	Total specie.	Total exports.	Total exports (including specie) with merchandise reduced to gold value.
	Merchandise.	Specie.	Merchandise.	Specie.				
June 30 .....								
1860*	\$111,480,040	\$33,207,734	\$3,782,403	\$3,739,117	\$316,242,423	\$56,946,851	\$373,189,274	\$373,189,274
1861†	352,378,497	19,918,292	6,656,107	3,661,578	339,036,604	32,799,870	382,836,474	382,836,474
1862†	175,695,341	25,773,063	4,533,796	5,271,569	182,249,037	31,044,651	213,293,688	213,293,688
1863†	242,766,777	53,404,903	7,468,377	2,368,660	250,235,154	35,953,562	306,228,716	306,228,716
1864†	909,870,923	59,366,566	7,736,596	40,934,765	917,597,509	100,331,371	317,918,880	241,967,048
1865†	252,515,313	42,335,351	6,608,750	22,822,873	259,135,063	64,618,194	323,743,187	196,235,455
1866†	456,462,372	64,287,837	9,578,531	18,335,537	488,040,903	52,643,374	550,684,277	417,142,084
1867†	371,645,065	42,892,014	11,986,031	12,154,162	383,601,116	54,976,196	438,577,312	334,350,653
1868†	356,365,184	73,462,297	14,077,245	10,283,864	370,442,429	83,746,161	454,188,590.	352,786,202

\* From the manuscript records.

† As amended by the incorporation of back returns from southern ports, received during the year 1869, of no material account except in 1861.

‡ The values for 1868 are taken from the records before they are balanced, and will probably differ slightly from those to be published in the Director's Annual Report on Commerce and Navigation.

BUREAU OF STATISTICS.

Treasury Department, November 16, 1868.

ALEX. DELMAR, Director.

No. 3.—Statement exhibiting the value of foreign merchandise imported and re exported, and net imports, from 1821 to 1853, inclusive.

Years ended—	Import entries.			Re-exports.			Net imports.
	Specie.	Merchandise.	Total.	Merchandise.		Specie.	
				From ware-house.	Not from ware-house.		
September 30.....	\$8,064,880	\$54,590,834	\$62,555,724			\$10,478,059	\$91,202,488
1891.....	3,169,846	79,871,685	83,941,541			10,810,190	92,286,202
1892.....	5,097,896	73,481,371	77,579,267			6,379,897	87,945,082
1893.....	8,379,835	81,168,172	89,549,007			7,017,559	95,327,157
1894.....	6,150,765	90,189,310	96,340,075			8,799,625	103,320,443
1895.....	6,880,966	78,083,511	84,974,477			4,088,573	83,749,429
1896.....	8,151,130	71,323,936	79,484,068			6,971,308	86,443,965
1897.....	7,489,741	81,094,083	88,594,824			7,554,439	96,149,263
1898.....	7,403,619	67,088,915	74,492,527			7,311,134	81,803,663
1899.....	8,155,964	62,730,956	70,876,920			7,844,622	78,721,542
1900.....	7,305,945	95,883,179	103,191,124			6,845,451	109,036,575
1901.....	7,070,368	101,047,943	108,118,311			6,844,369	114,962,735
1902.....	17,911,639	108,699,700	126,611,339			2,748,174	129,359,513
1903.....	13,131,447	136,764,985	149,896,432			2,078,588	151,975,020
1904.....	13,400,881	176,579,154	189,980,035			2,692,700	192,672,735
1905.....	10,516,414	130,473,803	140,989,217			2,035,103	143,025,320
1906.....	17,747,116	95,970,988	113,717,404			2,968,365	116,685,769
1907.....	5,595,178	158,496,956	164,092,132			6,951,841	171,043,973
1908.....	8,889,813	98,958,708	107,848,521			7,387,646	115,236,167
1909.....	4,988,623	169,957,704	174,946,327			3,442,785	178,389,112
1910.....	4,067,016	96,075,071	100,162,087			2,770,869	102,932,956
1911.....	29,390,559	49,363,940	64,753,799			2,782,049	67,535,848
1912.....	5,820,459	163,604,608	169,425,035			3,481,417	172,906,452
1913.....	4,070,949	117,184,055	121,691,797			1,844,404	123,536,201
1914.....	3,777,732	128,434,249	132,211,981	\$5,379,767		13,141,204	140,601,185
1915.....	24,131,969	146,658,644	170,790,613	3,116,605		4,946,728	178,853,946
1916.....	6,380,984	141,908,198	148,289,182	3,682,363		4,247,774	156,139,915
1917.....	6,651,840	172,500,526	179,152,366	5,261,291		4,214,302	188,627,959
1918.....	4,698,792	910,771,398	915,470,190	4,638,415		5,476,315	925,574,910
1919.....	5,305,044	967,440,398	972,745,442	5,197,310		5,398,298	983,543,440
1920.....	4,300,294	967,771,363	972,071,657	8,036,551		3,363,569	983,435,786
1921.....	6,630,346	967,023,639	973,653,985	9,244,448		11,265,132	994,184,565
1922.....	5,650,812	937,844,708	943,495,520	12,973,798		12,162,573	956,658,310
1923.....	4,947,632	310,432,310	315,380,942	7,466,860		7,314,492	322,695,432
1924.....	12,461,789	346,425,345	358,887,134	5,195,560		9,721,057	368,608,191
1925.....							
1926.....							
1927.....							
9 months to June 30.....							
Years ended June 30.....							



No. 3.—Statement exhibiting the value of foreign merchandise imported and re-exported, &amp;c.—Continued.

Years ended—	Import entries.			Re-exports.			Net imports.	
	Specie.	Merchandise.	Total.	Merchandise.		Specie.		
				From ware-house.	Not from ware-house.			
Years ended June 30. ....	1858	\$19,274,496	\$2653,338,654	\$292,613,150	\$7,747,930	\$12,912,311	\$10,295,901	\$251,727,008
	1859	7,434,769	331,323,341	338,768,130	4,385,870	10,184,101	6,385,106	\$20,895,072
	1860*	8,550,135	353,616,119	362,166,254	6,414,036	10,919,598	9,599,388	317,873,053
	1861†	46,329,611	306,399,776	352,729,387	6,661,377	7,992,880	5,991,210	335,253,929
	1862‡	16,415,052	295,031,897	311,446,950	7,239,941	7,062,043	5,843,969	332,083,960
	1863§	9,594,105	243,335,815	252,929,920	7,928,305	10,026,330	8,163,049	291,300,966
	1864¶	13,115,612	216,449,529	229,565,134	10,979,351	4,254,710	4,992,979	326,706,336
	1865*	9,810,072	228,745,580	238,555,652	17,205,481	11,863,494	3,025,192	318,306,194
	1866†	10,700,092	434,819,066	445,519,158	8,073,166	3,983,954	3,400,697	430,770,041
	1867‡	22,070,475	369,682,824	411,753,299	12,895,590	1,823,772	5,892,176	393,131,601
	1868§	13,702,926	359,706,520	373,409,446	10,825,626	1,331,685	10,036,127	351,214,010

\* From manuscript records.

† The amount of import entries each year has been amended by the incorporation of back returns from southern ports received during the year 1868, of no material account except in 1861.

‡ \$275,357,051 is the amount stated in ink on the manuscript records as the footing, by articles, of the imports of 1862; though the correct addition, as the figures stand, appears to be \$197,867,937. Owing to the confused condition of the work, however, it is by no means certain which amount, if either, is correct. The erroneous character of the commerce and navigation statistics from 1862 to 1865 inclusive, are alluded to in the annual report of the Director of the Bureau of Statistics for 1867.

§ The values for 1868 are taken from the records before they are balanced, and will probably differ slightly from those to be published in the Director's Annual Report on Commerce and Navigation.

BUREAU OF STATISTICS, Treasury Department, November 16, 1868.

ALEX. DELMAR, Director.

## DOMESTIC EXPORTS, 1868—DETAILS.

No. 4.—*Summary statement from returns of collectors of customs, of commodities, the growth, produce, and manufacture of the United States, exported from the United States during the twelve months ended June 30, 1868.*

NOTE.—This statement is taken from the records before they are balanced, and, both in details and total, will probably differ slightly from the statement to be published in the Director's Annual Report on Commerce and Navigation.

Commodities.	Quantity.	Value.
1. Agricultural implements .....		\$702, 188
2. Animals, living, of all kinds .....		739, 432
3. Ashes, pot and pearl ..... lbs..	2, 491, 066	256, 076
4. Breadstuffs:		
Barley ..... bush..	25, 747	\$25, 956
Bread and biscuit ..... lbs..	8, 512, 748	649, 652
Indian corn ..... bush..	11, 156, 943	13, 068, 738
Indian meal ..... bbls..	335, 784	2, 064, 902
Oats ..... bush..	133, 696	104, 821
Rice ..... lbs..	1, 474, 500	168, 807
Rye ..... bush..	501, 350	836, 838
Rye flour ..... bbls..	10, 643	91, 443
Wheat ..... bush..	15, 981, 110	30, 341, 600
Wheat flour ..... bbls..	2, 073, 798	20, 804, 338
Potatoes ..... bush..	368, 764	473, 025
Macaroni, vermicelli, and all other preparations from breadstuffs used as food .....		154, 228
Total .....		68, 784, 348
5. Books, pamphlets, maps, and engravings, and other publications .....		\$337, 368
6. Brooms and brushes of all kinds .....		147, 495
7. Cordage, ropes, and twines of all kinds ..... cwt..	29, 003	425, 977
8. Candles ..... lbs..	2, 916, 789	533, 697
9. Carriages, and parts of .....		377, 701
10. Children's carriages, and parts of .....		4, 013
11. Clocks, and parts of .....		537, 255
12. Clothing, cut and sewed together .....		472, 660
13. Coal ..... tons..	277, 068	1, 513, 332
14. Coffee, cocoa, and spices, including ginger, pepper, and mustard .....		33, 226
15. Copper, and manufactures of:		
Copper ore ..... cwt..	74, 354	\$194, 533
Copper ..... lbs..	2, 576, 056	586, 453
Manufactures of .....		123, 887
Total .....		904, 873
16. Cotton:		
Sea island ..... lbs..	5, 836, 388	\$3, 236, 599
Upland ..... lbs..	777, 161, 010	149, 546, 211
Total .....	782, 997, 398	152, 782, 810
17. Cotton, manufactures of .....		\$4, 929, 310
18. Drugs and dyes not specified .....		1, 491, 315
19. Fruits of all kinds .....		255, 635
20. Furs and fur skins .....		1, 151, 060
21. Glass and glassware .....		551, 442
22. Gunpowder ..... lbs..	991, 663	236, 651

## No. 4.—Statement from returns of collectors of customs, &amp;c.—Continued.

Commodities.	Quantity.	Value.
23. Gold and silver :		
Gold bullion .....		\$23,984,021
Silver bullion .....		12,865,147
Gold coin .....		44,352,637
Silver coin .....		2,538,356
Total .....		83,746,161
24. Hides and skins, other than fur .....		\$563,478
25. Hops .....	509,290 lbs.	258,639
26. India rubber and gutta percha manufactures .....		144,151
27. Iron and steel, and manufactures of :		
Pig iron .....	7,331 cwt.	\$14,022
Castings .....	5,112 cwt.	18,815
Bar iron .....	3,580 cwt.	22,515
Nails and spikes .....	6,044,896 lbs.	371,317
Railroad bars or rails .....	189 cwt.	1,304
Hardware .....		1,196,623
Muskets, pistols, rifles, and sporting guns .....		2,611,778
Machinery, other than sewing machines .....		2,534,326
Steel ingots, bars, sheets, and wire; cutlery, files, saws, and tools .....		229,914
Manufactures of iron and steel not specified .....		1,948,766
Total .....		8,949,410
28. Jewelry and other manufactures of gold and silver .....		\$48,819
29. Lamps .....		114,854
30. Leather and leather goods :		
Leather of all kinds .....		\$593,465
Boots and shoes .....	388,466 pairs.	579,892
Boots and shoes, second-hand .....	4,488 pairs.	1,560
Saddlery and harness .....		97,536
Manufactures of leather not specified .....		139,522
Total .....		1,411,975
31. Naval stores :		
Rosin .....	405,525 bbls.	\$1,815,375
Turpentine .....	44,109 bbls.	232,139
Spirits of turpentine .....	2,992,604 galls.	1,626,524
Tar and pitch .....	22,735 bbls.	94,470
Total .....		3,768,512
32. Oil cake .....	100,266,536 lbs.	\$2,754,341
33. Coal oils and petroleum :		
Coal oil, crude .....	337,044 galls.	\$113,073
Coal oil, refined .....	617,379 galls.	210,439
Petroleum, crude .....	8,459,767 galls.	1,342,290
Petroleum, refined .....	67,518,576 galls.	19,775,198
Benzine .....	1,513,498 galls.	267,483
Total .....	78,446,264	21,708,483
34. Whale and fish oils :		
Spermaceti oil .....	668,612 galls.	\$1,332,190
Whale and fish oil .....	701,257 galls.	500,843
Total .....	1,368,869	1,883,033

## No. 4.—Statement from returns of collectors of customs, &amp;c.—Continued.

Commodities.	Quantity.	Value.
35. Provisions and tallow :		
Beef.....lbs..	21, 831, 606	\$2, 697, 597
Butter.....lbs..	2, 126, 906	582, 025
Cheese.....lbs..	51, 058, 079	7, 010, 188
Fish, fresh.....		76, 973
dried and smoked.....cwt..	132, 804	598, 941
pickled.....bbls..	24, 272	205, 810
other cured.....		124, 614
Hams and bacon.....lbs..	43, 913, 632	5, 473, 445
Lard.....lbs..	65, 078, 795	9, 417, 956
Pork.....lbs..	28, 034, 637	3, 263, 188
Tallow.....lbs..	22, 461, 963	2, 529, 947
Vegetables, fresh or preserved.....		189, 056
Total.....		32, 169, 742
36. Quicksilver.....lbs..	2, 885, 768	\$1, 182, 254
37. Salt.....bush..	622, 252	\$286, 441
38. Sewing machines.....number..	85, 896	1, 647, 433
39. Soap of all kinds.....lbs..	7, 094, 627	629, 633
40. Spirits, distilled :		
From grain.....galls..	601, 866	\$332, 395
From molasses.....galls..	1, 212, 568	521, 183
From other materials.....galls..	1, 020, 341	577, 739
Total.....	2, 834, 775	1, 431, 317
41. Starch.....lbs..	2, 301, 056	\$199, 634
42. Sugars and molasses :		
Brown.....lbs..	13, 541	\$1, 427
Refined.....lbs..	2, 158, 164	315, 928
Molasses.....galls..	42, 764	22, 697
Candy and confectionery.....lbs..	30, 062	10, 194
Total.....		350, 246
43. Tobacco :		
Leaf.....lbs..	199, 133, 361	\$22, 948, 148
Cigars.....M..	1, 914	71, 423
Snuff.....lbs..	11, 123	8, 650
Other manufactures.....		3, 042, 238
Total.....		26, 070, 459
44. Vessels sold to foreigners :		
Steamers.....tons..	2, 165	\$198, 800
Sailing vessels.....tons..	1, 623	139, 694
Total.....	3, 788	338, 494
45. Whalebone.....lbs..	708, 588	\$587, 303
46. Wood, and manufactures of :		
Boards, clapboards, deals, planks, joists, and scantling.....* M ft..	118, 164	\$2, 564, 860

\* Board measure.

No. 4.—*Statement from returns of collectors of customs, &c.*—Continued.

Commodities.	Quantity.	Value.
23. Gold and silver :		
Gold bullion .....		\$23,984,021
Silver bullion .....		12,865,147
Gold coin .....		44,358,637
Silver coin .....		2,538,356
Total .....		83,746,161
24. Hides and skins, other than fur .....		\$563,478
25. Hops ..... lbs..	509,290	258,639
26. India rubber and gutta percha manufactures .....		144,151
27. Iron and steel, and manufactures of :		
Pig iron .....	7,331	\$14,022
Castings .....	5,112	18,815
Bar iron .....	3,580	22,515
Nails and spikes .....	6,044,896	371,317
Railroad bars or rails .....	189	1,304
Hardware .....		1,196,623
Muskets, pistols, rifles, and sporting guns .....		2,611,778
Machinery, other than sewing machines .....		2,534,326
Steel ingots, bars, sheets, and wire; cutlery, files, saws, and tools .....		229,944
Manufactures of iron and steel not specified .....		1,948,766
Total .....		8,949,410
28. Jewelry and other manufactures of gold and silver .....		\$48,889
29. Lamps .....		114,854
30. Leather and leather goods :		
Leather of all kinds .....		\$593,465
Boots and shoes .....	388,466	579,892
Boots and shoes, second-hand .....	4,488	1,560
Saddlery and harness .....		97,536
Manufactures of leather not specified .....		139,522
Total .....		1,411,975
31. Naval stores :		
Rosin .....	405,525	\$1,815,375
Turpentine .....	44,109	232,139
Spirits of turpentine .....	2,992,604	1,626,528
Tar and pitch .....	22,735	94,470
Total .....		3,768,512
32. Oil cake .....	100,266,536	\$2,754,341
33. Coal oils and petroleum :		
Coal oil, crude .....	337,044	\$113,073
Coal oil, refined .....	617,379	210,439
Petroleum, crude .....	8,459,767	1,342,290
Petroleum, refined .....	67,518,576	19,775,198
Benzine .....	1,513,498	267,483
Total .....	78,446,264	21,708,483
34. Whale and fish oils :		
Spermaceti oil .....	668,612	\$1,392,190
Whale and fish oil .....	701,257	500,843
Total .....	1,369,869	1,893,033

## No. 4.—Statement from returns of collectors of customs, &amp;c.—Continued.

Commodities.	Quantity.	Value.
35. Provisions and tallow :		
Beef.....lbs..	21,831,606	\$2,697,597
Butter.....lbs..	2,126,906	582,025
Cheese.....lbs..	51,058,079	7,010,188
Fish, fresh.....		76,973
dried and smoked.....cwt..	132,804	598,941
pickled.....bbls..	24,272	205,810
other cured.....		124,614
Hams and bacon.....lbs..	43,913,632	5,473,445
Lard.....lbs..	65,078,795	9,417,956
Pork.....lbs..	28,034,637	3,263,188
Tallow.....lbs..	22,461,963	2,529,947
Vegetables, fresh or preserved.....		189,058
Total.....		32,169,742
36. Quicksilver.....lbs..	2,885,768	\$1,182,254
37. Salt.....bush..	622,252	\$286,441
38. Sewing machines.....number..	85,896	1,647,433
39. Soap of all kinds.....lbs..	7,094,627	629,633
40. Spirits, distilled :		
From grain.....galls..	601,866	\$332,395
From molasses.....galls..	1,212,568	521,183
From other materials.....galls..	1,020,341	577,739
Total.....	2,834,775	1,431,317
41. Starch.....lbs..	2,301,056	\$199,634
42. Sugars and molasses :		
Brown.....lbs..	13,541	\$1,427
Refined.....lbs..	2,158,164	315,928
Molasses.....galls..	42,764	22,697
Candy and confectionery.....lbs..	30,062	10,194
Total.....		350,246
43. Tobacco :		
Leaf.....lbs..	199,133,361	\$22,948,148
Cigars.....M..	1,914	71,423
Snuff.....lbs..	11,123	8,650
Other manufactures.....		3,042,238
Total.....		26,070,459
44. Vessels sold to foreigners :		
Steamers.....tons..	2,165	\$198,800
Sailing vessels.....tons..	1,623	139,694
Total.....	3,788	338,494
45. Whalebone.....lbs..	708,588	\$587,303
46. Wood, and manufactures of :		
Boards, clapboards, deals, planks, joists, and scantling.....*M ft..	118,164	\$2,564,860

\* Board measure.

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No. 4.—Statement from returns of collectors of customs, &c.—Continued.

Commodities.	Quantity.	Value.
46. Wood, and manufactures of—Continued.		
Laths, palings, pickets, curtain sticks, broom handles, and bed slats.....M..	5, 177	\$11, 835
Shingles.....M..	32, 747	140, 223
Box shooks.....		692, 080
Other shooks, and staves and headings.....		5, 793, 588
All other lumber.....		1, 346, 649
Fire-wood.....cords..	4, 532	12, 675
Hop, hoop, telegraph and other poles.....		691, 746
Logs, masts, spars, and other whole timber.....		266, 265
Timber, sawn and hewn.....*M..	48, 157	908, 899
All other timber.....		119, 428
Household furniture.....		1, 154, 345
Boxes, coopered wares, and turnery.....		280, 308
All other manufactures of wood not specified.....		1, 038, 235
Total.....		15, 021, 195
47. Wool, raw and fleece.....lbs..	546, 533	\$182, 437
48. Wool, manufactures of.....		266, 404
49. All other unmanufactured articles.....		2, 804, 690
50. All other manufactured articles.....		8, 501, 138
Total domestic exports, value as returned.....		\$454, 188, 590
Total domestic exports, value reduced to American gold.....		\$352, 788, 202

\* Board measure.

ALEX. DELMAR, *Director.*

BUREAU OF STATISTICS,  
*Treasury Department, November 16, 1868.*

FOREIGN RE-EXPORTS, 1868.—DETAILS.

No. 5.—Summary statement from returns of collectors of customs, of foreign commodities re-exported from the United States during the twelve months ended June 30, 1868.

NOTE.—This statement is taken from the records before they are balanced, and, both in details and total, will probably differ slightly from the statement to be published in the Director's Annual Report on Commerce and Navigation.

Commodities.	Quantity.	Value.
FREE OF DUTY.		
1. Articles in a crude state used in dyeing and tanning.....		\$1, 931
2. Bolting cloths.....		560
3. Cochineal.....lbs..	4, 769	3, 993
4. Dyewoods in sticks.....cwt..	178, 607	203, 040
5. Gold and silver:		
Gold bullion.....		\$94, 506
Silver bullion.....		566, 439
Gold coin.....		4, 070, 678
Silver coin.....		5, 306, 502
Total.....		10, 038, 127

## No. 5.—Statement from returns of collectors of customs, &amp;c.—Continued.

Commodities.	Quantity.	Value.
6. Gypsum, or plaster of Paris, unground .....	tons..	.....
7. Horsehair, used for weaving, cleaned or uncleaned, drawn or undrawn .....	lbs..	.....
8. Household and personal effects and wearing apparel, old and in use, of persons arriving from foreign countries.....		\$4,612
9. Indigo.....	22,247 lbs..	18,955
10. Madder:		
Ground or prepared.....	lbs..	.....
Root.....	lbs..	.....
Total.....		
11. Rags of cotton or linen for the manufacture of paper ..	lbs..	
12. Silk, raw, or as reeled from the cocoon.....	32,519 lbs..	\$245,657
13. Guano, except from American islands.....	1,864 tons..	71,793
14. Wood, all cabinet, unmanufactured.....		98,248
15. All other articles .....		22,091
Total free of duty.....		10,709,007
DUTIABLE.		
16. Animals, living, of all kinds.....		\$10,794
17. Articles, the growth, produce, and manufacture of the United States, exported, brought back, and re-exported ..		.....
18. Argols, or crude tartar .....	3,912 lbs..	340
19. Brass, and manufactures of.....		6,820
20. Breadstuffs:		
Barley.....	813 bush..	\$1,047
Bread and biscuit.....	lbs..	.....
Indian corn.....	2,264 bush..	1,800
Indian meal .....	bbls..	.....
Oats.....	36,821 bush..	22,664
Rice.....	10,271,499 lbs..	346,988
Rye.....	58,670 bush..	61,056
Rye flour.....	100 bbls..	883
Wheat.....	193,319 bush..	320,585
Wheat flour.....	6,531 bbls..	78,838
Potatoes.....	8,572 bush..	6,442
Macaroni, vermicelli, and all other preparations from breadstuffs used as food .....		95,875
Total.....		936,178
21. Books, pamphlets, maps, and engravings, and other publications.....		\$5,235
22. Buttons of all kinds .....		2,685
23. Cordage, ropes, and twines of all kinds.....	268,428 lbs..	30,965
24. Chicory, ground or prepared, and root .....	13,799 lbs..	442
25. Chloride of lime, or bleaching powder.....	lbs..	.....
26. Clothing, except when of silk:		
Cut and sewed together .....		\$9,616
Articles of wear not specified.....		39,051
Total.....		48,667
27. Coal, bituminous.....	308 tons..	\$3,074
28. Cocos .....	1,109,108 lbs..	132,458
29. Coffee.....	7,622,875 lbs..	824,489



## No. 5.—Statement from returns of collectors of customs, &amp;c.—Continued.

Commodities.	Quantity.	Value.
30. Copper:		
Ore.....cwt..	53,073	\$266,811
Copper.....lbs..	49,284	8,327
Manufactures of.....		121,408
Total.....		396,546
31. Cotton and manufactures of:		
Cotton, raw.....lbs..	651,593	\$118,630
Bleached and unbleached.....sq. yds..	1,992,914	164,918
Printed, painted, or colored.....sq. yds..	3,074,260	378,299
Jeans, denims, drillings, &c.....sq. yds..	91,876	15,152
Manufactures not specified.....		175,659
Total.....		852,658
32. Cutch, catechu or terra japonica and gambier.....lbs..	189,227	\$12,405
33. Chemicals, drugs, and dyes not specified.....		338,256
34. Earthen, stone, and China ware.....		9,120
35. Fancy goods, invoiced by dozens, gross, or hundreds.....		11,962
36. Fish, fresh and cured, not of American fisheries.....		332,839
37. Flax and manufactures of:*		
Flax, raw.....tons..		
By yard.....sq. yds..	174,981	\$44,386
Other manufactures.....		107,291
Total.....		151,677
38. Fruits of all kinds.....		\$26,064
39. Furs and fur skins.....		106,201
40. Glass and glassware:		
Cylinder, crown, or common window.....lbs..		
Cylinder and crown, polished.....sq. ft..		
Fluted, rolled, or rough plate.....sq. ft..	714	\$357
Cast polished plate, not silvered.....sq. ft..	600	272
Cast polished plate, silvered.....sq. ft..		
Manufactures not specified.....		17,492
Total.....		18,121
41. Gums.....lbs..	85,950	\$23,639
42. Gunpowder.....lbs..		
43. Hemp and manufactures of:†		
Raw.....tons..	2,713	\$218,211
Manufactures of, by yards.....yds..	86,352	20,245
Other manufactures of.....		37,276
Total.....		275,732
44. Hides and skins, other than furs.....		\$566,264
45. India-rubber and gutta-percha;		
Unmanufactured.....lbs..	416,033	\$222,633
Manufactures of.....		2,869
Total.....		225,502

\* Including brown holland, burlaps, canvas, coatings, crash, diaper, duck, handkerchiefs, huckabacks, lawns, padding, and all like manufactures of which flax, jute, or hemp, shall be the material of chief value.

† Except articles specified in the above note.

## No. 5.—Statement from returns of collectors of customs, &amp;c.—Continued.

Commodities.	Quantity.	Value.
46. Iron and steel, and manufactures of:		
Pig iron.....cwt.....		
Castings.....cwt.....		\$1,035
Bar iron.....cwt.....	746	1,755
Boiler iron.....lbs.....	4,680	291
Band, hoop, and scroll iron.....lbs.....	2,240	97
Railroad bars or rails.....tons.....	700	20,097
Sheet iron.....lbs.....	56,183	2,022
Old and scrap iron.....lbs.....		
Hardware.....		6,459
Anchors, cables, and chains of all kinds.....lbs.....	3,494	8,046
Machinery.....		842
Muskets, pistols, rifles, and sporting guns.....		11,088
Steel ingots, bars, sheets, and wire.....		31,851
Cutlery.....		5,921
Files.....		2,123
Saws and tools.....		534
Manufactures of iron and steel not specified.....		73,169
Total.....		165,330
47. Jewelry and other manufactures of gold and silver.....		\$2,917
48. Jute and other grasses, and cocoa fibre, and manufacture of:*		
Raw.....tons.....	90	\$12,806
Manufactures of, by yard.....yds.....		
Gunny cloth and gunny bags, and other manufactures of, used for bagging.....	102,912	7,186
Other manufactures.....		33,080
Total.....		53,072
49. Lead and manufactures of:		
Pigs, bars, and old.....lbs.....	125,629	\$7,662
Manufactures of.....		232
Total.....		7,894
50. Leather and leather goods:		
Leather of all kinds.....lbs.....	47,290	\$30,622
Gloves of kid and cheveril.....doz. prs.....	107	790
All other gloves of skin or leather.....doz. prs.....	37	164
All other manufactures of.....		8,671
Total.....		40,247
51. Oils:		
Whale and fish, not of American fisheries.....galls.....	11,111	\$16,708
Olive, salad.....galls.....	4,869	9,062
Olive, not salad.....galls.....	2,023	2,108
All other fixed oils.....galls.....	86,701	116,928
Volatile or essential.....lbs.....	2,790	10,268
Total.....		155,074
52. Opium and extract of.....lbs.....	65,142	\$272,808
53. Paints:		
White and red lead, and litharge.....lbs.....	30,281	\$1,914
Whiting and Paris white.....lbs.....	1,000	16
All other paints and painter's colors.....		9,231
Total.....		11,161

\* Except articles specified in the note to fax on preceding page.

No. 5.—Statement from returns of collectors of customs, &amp;c.—Continued.

Commodities.	Quantity.	Value.
54. Paper and manufactures of:		
Printing paper.....lbs.....		\$697
Writing paper.....reams.....		110
Other paper.....		4,383
Papier maché, and all other manufactures of paper, and including parchment.....		2,108
Total.....		7,298
55. Precious stones.....		\$1,655
56. Perfumery.....		17,690
57. Provisions and tallow.....		199,439
58. Saltpetre, (nitrate of potash).....lbs.....	100	18
59. Salt.....lbs.....	17,694,443	68,684
60. Silk, manufactures of:		
Dress and piece goods.....yds.....	1,299	\$1,250
Manufactures not specified.....		132,884
Total.....		134,143
61. Soda and salts of:		
Bicarbonate.....lbs.....	32,732	\$1,174
Carbonate, including sal soda, soda ash, barilla, and kelp.....lbs.....	308,320	18,530
Caustic soda.....lbs.....	56,813	2,211
Nitrate, acetate, sulphate, phosphate, and all other salts of soda.....lbs.....	3,197	204
Total.....		22,119
62. Spices of all kinds, including ginger, pepper, and mustard.....lbs.....	1,379,775	\$109,490
63. Sugar and molasses:		
Brown.....lbs.....	11,712,007	\$527,700
Refined.....lbs.....	271,523	32,546
Molasses.....galls.....	512,456	115,289
Melado and sirup of sugar cane.....lbs.....	1,014,302	29,327
Candy and confectionary.....lbs.....	380	252
Total.....		705,144
64. Sulphur or brimstone, crude or refined.....tons.....		
65. Tea.....lbs.....	2,172,013	\$699,196
66. Tin and manufactures of:		
In bars, blocks, or pigs.....cwt.....	1,622	\$45,436
In plates.....cwt.....	629	5,445
Manufactures of.....		653
Total.....		51,534
67. Tobacco, and manufactures of:		
Leaf.....lbs.....	1,373,205	\$463,556
Cigars.....lbs.....	185,694	286,639
Snuff.....lbs.....	11,295	4,374
Other manufactures.....		24,541
Total.....		779,109
68. Watches, and watch movements and materials.....		\$3,094

*Summary statement from collectors of customs, &c.—Continued.*

Commodities.	Quantity.	Value.
69. Wines, spirits, and cordials:		
Spirits and cordials in casks.....Pf. galls..	180, 374	\$156, 077
Spirits and cordials in bottles.....doz..	10, 229	15, 771
Wine in casks.....galls..	228, 448	119, 288
Wine in bottles.....doz..	11, 557	45, 835
Total.....		336, 971
70. Wood and manufactures of, (except cabinet wood, for which see "articles free of duty," and except "produce of forests of State of Maine").....		\$235, 237
71. Wool, sheep, goats' and camel's hair, and manufactures of:		
Raw and fleece.....lbs..	2, 792, 161	\$446, 470
Cloths and cassimeres.....lbs..		73, 974
Woollen rags, shoddy, mungo, waste and flocks.....lbs..	133, 814	11, 557
Shawls.....		23, 893
Blankets.....		4, 968
Carpets.....yds..		4, 157
Dress goods.....yds..	1, 138, 513	262, 760
Manufactures not specified.....		209, 330
Total.....		1, 037, 129
72. Zinc, spelter, or tentenague, and manufactures of:		
In blocks or pigs.....lbs..	8, 982	\$902
In sheets.....lbs..	72, 601	4, 566
Total.....	81, 583	5, 468
73. All articles not enumerated.....		\$955, 168
Total of dutiable kinds.....		\$11, 486, 431
Total free of duty.....		10, 709, 007
Total re-exports.....		22, 195, 438
From warehouse.....		\$10, 825, 626
Not from warehouse.....		11, 369, 812

ALEX. DELMAR, *Director.*BUREAU OF STATISTICS,  
*Treasury Department, November 16, 1868.*

## FOREIGN IMPORTS, 1868.—DETAILS.

No. 6.—*Summary statement from returns of collectors of customs of the import entries of foreign commodities into the United States during the twelve months ended June 30, 1868.*

NOTE.—This statement is taken from the records before they are balanced, and both in details and total will probably differ slightly from the statement to be published in the Director's annual report on commerce and navigation.

Commodities.	Quantity.	Value.
<b>FREE OF DUTY.</b>		
1. Articles in a crude state used in dyeing and tanning.....		\$486,545
2. Bolting cloths .....		159,911
3. Cochineal.....lbs..	1,306,052	1,071,586
4. Dyewoods, in sticks.....cwt..	1,187,256	842,226
5. Gold and silver:		
Gold bullion .....		\$1,565,956
Silver bullion .....		85,891
Gold coin.....		7,051,439
Silver coin.....		4,999,642
Total .....		13,702,928
6. Gypsum, or plaster of Paris, unground .....	97,249	\$35,838
7. Horsehair, used for weaving, cleaned or uncleaned, drawn or undrawn.....lbs..	3,028,276	579,987
8. Household and personal effects and wearing apparel, old and in use, of persons arriving from foreign countries .....		839,844
9. Indigo.....lbs..	854,257	775,187
10. Madder:		
Ground or prepared .....	13,838,438	\$1,135,258
Root.....lbs..	356,750	37,573
Total .....	14,195,188	1,172,831
11. Rags of cotton or linen for the manufacture of paper, lbs..	49,091,047	\$1,944,972
12. Silk, raw, or as reeled from the cocoon .....	509,167	2,520,348
13. Guano, except from American islands.....tons..	44,634	1,153,255
14. Wood, all cabinet, unmanufactured.....		505,254
15. All other articles.....		3,873,436
Total free of duty.....		29,804,147
<b>DUTIABLE.</b>		
16. Animals, living, of all kinds .....		\$2,290,679
17. Articles, the growth, produce, and manufacture of the United States, brought back.....		63,675
18. Argols, or crude tartar.....lbs..	1,890,239	257,923
19. Brass, and manufactures of .....		243,959
20. Breadstuffs:		
Barley .....	3,730,509	\$3,107,690
Bread and biscuit .....	18,716	6,129
Indian corn.....bush..	43,042	30,399
Indian meal.....bbls..	135	497
Oats .....	709,258	305,225
Rice.....lbs..	47,197,801	1,353,637
Rye.....bush..	227,802	236,476
Rye flour.....bbls..	222	1,035
Wheat .....	1,612,572	2,727,559

No. 6.—*Summary statement of the import entries, &c.*—Continued.

Commodities.	Quantity.	Value.
20. Breadstuffs—Continued.		
Wheat flour.....bbls..	77,309	\$562,260
Potatoes.....bush..	194,905	120,853
Macaroni, vermicelli, and all other preparations from breadstuffs used as food.....		233,805
Total.....		8,685,565
21. Books, pamphlets, maps, and engravings, and other publications.....		\$1,358,525
22. Buttons of all kinds.....		1,400,805
23. Cordage, ropes, and twines of all kinds.....lbs..	1,394,994	143,032
24. Chicory, ground or prepared, and root.....lbs..	2,409,082	79,827
25. Chloride of lime, or bleaching powder.....lbs..	23,937,753	643,641
26. Clothing, except when of silk:		
Cut and sewed together.....		\$735,769
Articles of wear not specified.....		542,036
Total.....		1,277,805
27. Coal, bituminous.....tons..	402,299	\$1,274,261
28. Cocoa.....lbs..	4,924,770	543,402
29. Coffee.....lbs..	252,198,459	24,986,660
30. Copper:		
Ore.....cwt..	122,538	\$440,699
Copper.....lbs..	286,436	35,524
Manufactures of.....		37,328
Total.....		513,551
31. Cotton and manufactures of:		
Cotton, raw.....lbs..	496,562	\$96,196
Bleached and unbleached.....sq. yds..	19,771,339	2,792,301
Printed, painted, or colored.....sq. yds..	16,394,932	2,488,422
Jeans, denims, drillings, &c.....sq. yds..	5,866,285	722,978
Manufactures not specified.....		11,211,173
Total.....		17,311,070
32. Cutch, catechu or terra japonica and gambier....lbs..	1,720,551	\$102,164
33. Chemicals, drugs, and dyes not specified.....		\$4,575,542
34. Earthen, stone, and China ware.....		4,071,710
35. Fancy goods, invoiced by dozens, gross, or hundreds..		2,845,153
36. Fish, fresh and cured, not of American fisheries.....		1,584,591
37. *Flax and manufactures of:		
Flax, raw.....tons..	1,626	\$613,412
By yard.....sq. yds..		10,256,941
Other manufactures.....		3,044,323
Total.....		13,914,676
38. Fruits of all kinds.....		\$5,047,968
39. Furs and fur skins.....		2,142,048
40. Glass and glassware:		
Cylinder, crown, or common window.....lbs..	29,325,991	\$1,238,239
Cylinder and crown, polished.....sq. feet..	309,857	105,236
Fluted, rolled, or rough plate.....sq. feet..	1,221,152	137,318

\*Including "brown holland, burlaps, canvas, coatings, crash, diaper, duck, handkerchiefs, huckabacks, lawns, paddings, and all like manufactures, of which flax, jute, or hemp shall be the material of chief value."

No. 6.—*Summary statement of the import entries, &c.*—Continued.

Commodities.	Quantity.	Value.
40. Glass and glassware—Continued.		
Cast polished plate, not silvered.....sq. feet..	886,685	\$344,031
Cast polished plate, silvered.....sq. feet..	1,360,232	368,577
Manufactures, not specified.....		858,740
Total.....		3,052,141
41. Gums.....lbs..	10,083,646	\$1,085,511
42. Gunpowder.....lbs..	10,945	6,045
43. *Hemp, and manufactures of:		
Raw.....tons..	21,155	\$3,470,414
Manufactures of by yards.....yds..	1,629,535	252,147
Other manufactures of.....		323,063
Total.....		4,045,624
44. Hides and skins, other than furs.....		\$10,562,726
45. India-rubber and gutta percha:		
Unmanufactured.....lbs..		2,079,348
Manufactures of.....		663,505
Total.....		2,742,853
46. Iron and steel, and manufactures of—		
Pig iron.....cwt..	2,167,905	\$1,810,462
Castings.....cwt..		32,674
Bar iron.....cwt..	1,185,412	2,906,231
Boiler iron.....lbs..	1,999,533	73,221
Band, hoop, and scroll iron.....lbs..	31,756,702	672,264
Railroad bars or rails.....tons..	203,819	4,781,575
Sheet iron.....lbs..	31,642,085	1,167,644
Old and scrap iron.....lbs..	145,816,983	1,283,269
Hardware.....		185,460
Anchor, cables, and chains of all kinds.....lbs..	8,611,864	315,183
Machinery.....		609,820
Muskets, pistols, rifles, and sporting guns.....		291,440
Steel ingots, bars, sheets, and wire.....		1,705,337
Cutlery.....		1,248,877
Files.....		578,941
Saws and tools.....		121,990
Manufactures of iron and steel not specified.....		5,692,427
Total.....		23,496,835
47. Jewelry and other manufactures of gold and silver.....		\$677,212
48. Jute and other grasses, and cocoa fibre, and manufactures of:*		
Raw.....tons..	4,054	\$304,098
Manufactures of, by yard.....yds..	338,432	73,443
Gunny cloth and gunny bags, and other manufactures of, used for bagging.....lbs..	33,155,872	1,112,504
Other manufactures.....		1,617,105
Total.....		3,107,150
49. Lead, and manufactures of—		
Pigs, bars, and old.....lbs..	68,202,558	\$2,651,403
Manufactures of.....		78,871
Total.....		2,930,274

\* Except articles specified in the note on preceding page.

## No. 6.—Summary statement of the import entries, &amp;c.—Continued.

Commodities.	Quantity.	Value.
50. Leather and leather goods:		
Leather of all kinds.....lbs.....		\$3,400,419
Gloves of kid and cheveril.....doz. pairs.....	195,395	1,164,338
All other gloves of skin or leather.....doz. pairs.....	240,174	727,863
All other manufactures of.....		434,336
Total.....		5,726,955
51. Oils:		
Whale and fish, not of American fisheries.....galls.....	136,812	\$74,642
Olive, salad.....galls.....	121,649	227,821
not salad.....galls.....	48,413	60,048
All other fixed oils.....galls.....	1,099,883	547,559
Volatile or essential.....lbs.....	172,325	315,649
Total.....		1,225,719
52. Opium and extract of.....lbs.....	218,386	\$984,573
53. Paints:		
White and red lead, and litharge.....lbs.....	9,405,478	\$555,288
Whiting and Paris whites.....lbs.....	3,852,400	19,078
All other paints and painter's colors.....		477,424
Total.....		1,051,790
54. Paper and manufactures of—		
Printing paper.....lbs.....		\$199,496
Writing paper.....reams.....		213,027
Other paper.....		482,517
Papier maché, and all other manufactures of paper, and including parchment.....		280,158
Total.....		1,175,198
55. Precious stones.....		\$1,062,433
56. Perfumery.....		365,373
57. Provisions and tallow.....		1,743,495
58. Saltpetre (nitrate of potash).....lbs.....	5,173,120	159,043
59. Salt.....lbs.....	636,041,262	1,390,962
60. Silk, manufactures of:		
Dress and piece goods.....yds.....		\$7,887,697
Manufactures not specified.....		10,153,653
Total.....		18,041,350
61. Soda and salts of:		
Bicarbonate.....lbs.....	19,221,883	\$591,228
Carbonate, including sal soda, soda ash, barilla, and kelp.....lbs.....	125,888,003	2,511,885
Caustic soda.....lbs.....	13,798,162	502,561
Nitrate, acetate, sulphate, phosphate, and all other salts of soda.....lbs.....	16,193,039	279,259
Total.....	175,101,087	3,884,933
62. Spices of all kinds, including ginger, pepper, and mus- tard.....lbs.....	8,794,950	\$671,204



No. 6.—*Summary statement of the import entries, &c.*—Continued.

Commodities.	Quantity.	Value.
40. Glass and glassware—Continued.		
Cast polished plate, not silvered.....sq. feet..	886, 685	\$344, 031
Cast polished plate, silvered.....sq. feet..	1, 360, 232	368, 577
Manufactures, not specified.....		658, 740
Total.....		3, 052, 141
41. Gums.....lbs..	10, 083, 646	\$1, 085, 511
42. Gunpowder.....lbs..	10, 945	6, 045
43. *Hemp, and manufactures of:		
Raw.....tons..	21, 155	\$3, 470, 414
Manufactures of by yards.....yds..	1, 629, 535	252, 147
Other manufactures of.....		323, 063
Total.....		4, 045, 624
44. Hides and skins, other than furs.....		\$10, 562, 726
45. India-rubber and gutta percha:		
Unmanufactured.....lbs..		2, 079, 346
Manufactures of.....		663, 505
Total.....		2, 742, 853
46. Iron and steel, and manufactures of—		
Pig iron.....cwt..	2, 107, 905	\$1, 810, 482
Castings.....cwt..		32, 674
Bar iron.....cwt..	1, 185, 412	2, 906, 231
Boiler iron.....lbs..	1, 999, 533	73, 221
Band, hoop, and scroll iron.....lbs..	31, 756, 702	672, 264
Railroad bars or rails.....tons..	203, 819	4, 781, 575
Sheet iron.....lbs..	31, 642, 085	1, 187, 644
Old and scrap iron.....lbs..	145, 816, 983	1, 283, 269
Hardware.....		185, 460
Anchors, cables, and chains of all kinds.....lbs..	8, 611, 864	315, 183
Machinery.....		609, 820
Muskets, pistols, rifles, and sporting guns.....		291, 440
Steel ingots, bars, sheets, and wire.....		1, 705, 337
Cutlery.....		1, 248, 877
Files.....		578, 941
Saws and tools.....		121, 990
Manufactures of iron and steel not specified.....		5, 692, 427
Total.....		23, 496, 835
47. Jewelry and other manufactures of gold and silver.....		\$677, 212
48. Jute and other grasses, and cocoa fibre, and manufactures of:*		
Raw.....tons..	4, 054	\$304, 098
Manufactures of, by yard.....yds..	338, 432	73, 443
Gunny cloth and gunny bags, and other manufactures of, used for bagging.....lbs..	33, 155, 872	1, 112, 504
Other manufactures.....		1, 617, 105
Total.....		3, 107, 150
49. Lead, and manufactures of—		
Pigs, bars, and old.....lbs..	68, 202, 558	\$2, 851, 403
Manufactures of.....		78, 871
Total.....		2, 930, 274

\* Except articles specified in the note on preceding page.

No. 6.—*Summary statement of the import entries, &c.*—Continued.

Commodities.	Quantity.	Value.
50. Leather and leather goods:		
Leather of all kinds.....lbs..		\$3,400,419
Gloves of kid and cheveril.....doz. pairs..	195,395	1,164,338
All other gloves of skin or leather.....doz. pairs..	240,174	727,863
All other manufactures of.....		434,335
Total.....		5,726,955
51. Oils:		
Whale and fish, not of American fisheries....galls..	136,812	\$74,642
Olive, salad.....galls..	121,649	227,821
not salad.....galls..	48,413	60,048
All other fixed oils.....galls..	1,099,883	547,559
Volatile, or essential.....lbs..	172,325	315,649
Total.....		1,225,719
52. Opium and extract of.....lbs..	218,386	\$984,573
53. Paints:		
White and red lead, and litharge.....lbs..	9,405,478	\$555,288
Whiting and Paris white.....lbs..	3,852,400	19,078
All other paints and painter's colors.....		477,424
Total.....		1,051,790
54. Paper and manufactures of—		
Printing paper.....lbs..		\$199,496
Writing paper.....reams..		213,027
Other paper.....		482,517
Papier maché, and all other manufactures of paper, and including parchment.....		280,158
Total.....		1,175,198
55. Precious stones.....		\$1,062,433
56. Perfumery.....		365,373
57. Provisions and tallow.....		1,743,495
58. Saltpetre (nitrate of potash).....lbs..	5,173,120	159,043
59. Salt.....lbs..	636,041,262	1,390,962
60. Silk, manufactures of:		
Dress and piece goods.....yds..		\$7,887,697
Manufactures not specified.....		10,153,653
Total.....		18,041,350
61. Soda and salts of:		
Bicarbonate.....lbs..	19,221,883	\$591,228
Carbonate, including sal soda, soda ash, barilla, and kelp.....lbs..	125,888,003	2,511,885
Caustic soda.....lbs..	13,798,162	502,561
Nitrate, acetate, sulphate, phosphate, and all other salts of soda.....lbs..	16,193,039	279,259
Total.....	175,101,087	3,884,933
62. Spices of all kinds, including ginger, pepper, and mus- tard.....lbs..	8,794,950	\$671,204

No. 6.—*Summary statement of the import entries, &c.*—Continued.

Commodities.	Quantity.	Value.
63. Sugar and molasses:		
Brown.....lbs..	1, 093, 284, 541	\$49, €16, 827.
Refined.....lbs..	149, 086	11, 173
Molasses.....galls..	57, 396, 071	12, 218, 103
Melado and sirup of sugar cane.....lbs..	5, 372, 437	155, 672
Candy and confectionery.....lbs..	71, 312	15, 475
Total.....		62, 017, 250
64. Sulphur or brimstone, crude or refined.....tons..	14, 092	\$352, 062
65. Tea.....lbs..	37, 615, 625	11, 075, 908
66. Tin and manufactures of:		
In bars, blocks, or pigs.....cwt..	92, 575	\$1, 633, 077
In plates.....cwt..	1, 208, 088	6, 913, 633
Manufactures of.....		75, 666
Total.....		8, 622, 376
67. Tobacco, and manufactures of—		
Leaf.....lbs..	3, 836, 972	\$1, 302, 426
Cigars.....lbs..	321, 784	887, 410
Snuff.....lbs..	19, 821	6, 040
Other manufactures.....		14, 187
Total.....		2, 210, 063
68. Watches, and watch movements and materials.....		\$1, 777, 035
69. Wines, spirits, and cordials:		
Spirits and cordials in casks.....pf. galls..	1, 141, 947	\$1, 016, 484
Spirits and cordials in bottles.....doz..	11, 318	60, 271
Wine in casks.....galls..	5, 154, 684	2, 048, 938
Wine in bottles.....doz..	214, 075	1, 515, 616
Total.....		4, 641, 309
70. Wood and manufactures of, (except cabinet wood, for which see "articles free of duty," and except "produce of forests of State of Maine").....		\$7, 594, 246
71. Wool, sheep, goats', and camel's hair, and manufactures of:		
Raw and fleece.....lbs..	24, 474, 327	\$3, 868, 137
Clothes and cassimers.....		6, 956, 449
Woollen rags, shoddy, mungo, waste, and flocks.....lbs..	568, 040	47, 125
Shawls.....		1, 559, 999
Blankets.....		28, 196
Carpets.....yds..	2, 797, 199	2, 766, 291
Dress goods.....yds..	55, 379, 889	15, 196, 233
Manufactures not specified.....		5, 902, 591
Total.....		36, 325, 021
72. Zinc, spelter, or teutenegue, and manufactures of:		
In blocks or pigs.....lbs..	7, 033, 163	\$329, 005
In sheets.....lbs..	5, 032, 452	270, 830
Total.....	12, 065, 615	599, 835
73. All articles not enumerated.....		\$23, 842, 552

No. 6.—*Summary statement of the import entries, &c.*—Continued.

Commodities.	Quantity.	Value.
Total paying duty.....	.....	\$343,605,301
Total free of duty.....	.....	29,804,147
Total import entries.....	.....	\$373,409,448
Entered for consumption.....	.....	203,106,454
Entered warehouse.....	.....	165,302,994

ALEX. DELMAR, *Director.*BUREAU OF STATISTICS,  
Treasury Department, November 16, 1868.No. 7.—*Statement exhibiting the tonnage of American and foreign vessels which entered and cleared at each collection district of the United States, from and to foreign countries, during the fiscal year ended June 30, 1868.*

Districts.	ENTERED—			CLEARED—		
	American vessels.	Foreign vessels.	Total.	American vessels.	Foreign vessels.	Total.
	<i>Tons.</i>	<i>Tons.</i>	<i>Tons.</i>	<i>Tons.</i>	<i>Tons.</i>	<i>Tons.</i>
Panamaquoddy.....	105,468	10,953	116,441	115,004	11,387	126,331
Frenchman's bay.....	148	686	834	1,772	99	1,671
Machias.....	1,940	348	1,588	14,518	1,832	16,350
Castine.....	1,775	674	2,449	1,252	81	1,333
Waldoborough.....	.....	904	904	1,105	164	1,269
Wiscasset.....	.....	.....	.....	2,904	257	2,461
Bath.....	2,532	1,683	4,185	1,179	1,472	2,651
Portland and Falmouth.....	72,712	97,929	170,641	117,192	105,442	222,634
Kennebunk.....	.....	138	138	195	138	333
Belfast.....	720	905	1,625	3,770	1,067	4,837
Bangor.....	2,181	4,068	6,189	14,645	8,262	22,907
Portsmouth.....	692	4,143	4,835	2,806	3,806	6,612
Vermont.....	4,686	65,581	70,267	4,243	81,931	85,474
Newburyport.....	1,330	1,797	3,127	2,082	1,803	3,885
Gloucester.....	6,156	6,763	12,919	4,382	6,500	10,882
Salem and Beverly.....	1,810	11,171	12,981	3,163	10,776	13,939
Marblehead.....	.....	2,630	2,630	3,102	2,692	2,784
Boston and Charlestown.....	257,613	404,865	642,478	230,769	364,949	595,018
Plymouth, Mass.....	.....	450	450	64	450	514
Fall River.....	158	566	744	687	586	1,273
Barnstable.....	291	212	503	541	212	753
New Bedford.....	17,257	3,613	20,870	16,133	4,145	20,278
Edgartown.....	9,940	3,961	13,901	1,398	.....	1,398
Nantucket.....	.....	.....	57	57	.....	57
Providence.....	1,580	17,146	18,726	2,642	14,281	16,923
Bristol and Warren.....	246	.....	246	1,619	.....	1,619
Newport.....	664	450	1,114	1,468	450	1,918
Middletown.....	323	.....	323	.....	.....	.....
New London.....	2,955	2,372	5,327	1,812	1,994	3,806
New Haven.....	10,034	4,385	14,429	8,077	4,816	12,893
Fairfield.....	1,035	8,339	9,374	218	7,576	7,794
Stonington.....	.....	117	117	.....	.....	.....
Genesee.....	12,088	62,773	74,861	47,939	58,339	106,278
Oswego.....	206,088	376,611	582,699	183,687	373,176	556,863
Niagara.....	928	51,765	52,693	1,174	51,866	53,040
Buffalo Creek.....	296,362	88,078	384,440	293,640	89,786	383,426
Oswegatchie.....	9,247	29,479	38,726	17,367	19,622	36,989
Champlain.....	44,364	104,899	149,263	30,455	85,428	115,883
Cape Vincent.....	104,661	83,935	188,596	103,325	84,153	187,478
Dunkirk.....	86	1,493	1,579	43	1,493	1,536
Sag Harbor.....	708	.....	708	.....	.....	.....
New York.....	1,064,263	1,800,989	2,865,252	932,682	1,890,133	2,752,815
Perth Amboy.....	.....	73	73	3,765	2,117	5,682
Newark.....	312	2,883	3,195	.....	2,883	2,883
Philadelphia.....	188,318	90,122	278,440	156,854	140,235	297,089
Erie.....	14,635	15,611	30,246	3,678	18,126	21,804
Delaware.....	907	262	469	.....	208	208
Baltimore.....	115,146	101,581	216,727	111,260	102,945	214,205

No. 7.—Statement exhibiting the tonnage of American and foreign vessels, &amp;c.—Continued.

Districts.	ENTERED—			CLEARED—		
	American vessels.	Foreign vessels.	Total.	American vessels.	Foreign vessels.	Total.
	Tons.	Tons.	Tons.	Tons.	Tons.	Tons.
Georgetown, D. C.	105	114	219		114	114
Richmond	449	2,170	2,619	5,077	7,132	12,209
Petersburg		270	270		270	270
Norfolk and Portsmouth	5,344	10,220	15,564	10,402	11,968	22,370
Alexandria	1,047	1,026	2,073			
Albemarle	186		186	625		625
Pamlico	233		233	369		369
Beaufort, N. C.		136	136	629		629
Wilmington, N. C.	1,237	862	2,099	4,369	10,780	15,149
Charleston	18,578	25,212	43,790	23,796	25,385	49,181
Georgetown, S. C.	528		528	2,788	321	3,109
Beaufort, S. C.				138	474	612
Savannah	24,161	60,027	84,188	53,499	81,006	134,505
St. Mary's		1,423	1,423	3,627	4,839	8,466
Mobile	22,685	65,879	88,564	49,302	60,676	109,978
Pensacola	5,022	35,471	40,493	8,266	41,784	50,050
Key West	25,053	3,404	28,457	26,641	1,294	27,935
St. Mark's	122	218	340	585	218	803
St. John's	764	862	1,626	3,834	865	4,699
Appalachicola	448		448	30		30
Fernandina	1,063	449	1,512	3,359	3,276	6,635
Pearl River				258	200	458
New Orleans	161,615	164,601	326,216	225,216	174,324	400,133
Galveston	1,682	21,772	23,454	9,410	19,706	29,116
Saluria	86	156	242	358	150	508
Brasos de Santiago	109	525	634	109	192	301
Miami	11,334	14,083	25,417	5,506	13,342	18,848
Sandusky	2,184	3,312	5,496	2,005	3,362	5,367
Cuyahoga	41,442	36,435	77,877	27,045	39,323	66,368
Detroit	189,445	117,410	306,855	189,502	117,730	307,232
Port Huron	130,186	266,070	396,256	124,566	267,274	391,840
Superior		15,220	15,220		14,950	14,950
Chicago	15,231	33,148	48,379	47,514	35,978	83,492
Milwaukee	1,888	23,736	25,624	11,236	17,661	28,897
Oregon	6,564	1,576	8,140	7,057	1,576	8,633
Puget sound	39,729	8,040	47,769	40,420	20,061	60,501
San Francisco	299,676	113,997	413,673	386,203	93,835	480,038
Alaska	1,305	288	2,193	734	2,746	3,480
Total	3,550,550	4,495,465	8,046,015	3,717,956	4,561,060	8,279,016

ALEX. DELMAR, Director.

TREASURY DEPARTMENT, Bureau of Statistics, November 16, 1868.

No. 8.—Statement exhibiting the tonnage of American and foreign vessels which entered from and cleared to foreign countries, into and from the United States, during the fiscal year ended June 30, 1868.

Countries.	ENTERED—			CLEARED—		
	American vessels.	Foreign vessels.	Total.	American vessels.	Foreign vessels.	Total.
	Tons.	Tons.	Tons.	Tons.	Tons.	Tons.
Russia on the Baltic and White seas	7,217	1,651	8,868	5,804	10,302	16,106
Russia on the Black sea		4,459	4,459		176	176
Asiatic Russia				1,036	1,012	2,048
Russian possessions in North America*	3,385	1,268	4,653	3,633	598	4,231
Prussia		834	834	806	11,707	12,513
Sweden and Norway	3,958	12,449	16,407		1,839	1,839
Swedish West Indies				133		133
Denmark	436		436		1,537	1,537
Danish West Indies	11,678	8,906	20,674	18,747	7,640	26,387
Greenland	2,327	2,728	5,055	995	1,891	2,886
Hamburg		155,888	155,888	1,894	144,842	146,736
Bremen	30,971	242,324	273,295	31,586	271,057	302,643
Lubeck					142	142

\* These transactions took place before the territory was formally taken possession of by the United States.

# REPORT OF THE SECRETARY OF THE TREASURY.

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No. 8.—Statement exhibiting the tonnage of American and foreign vessels, &c.—Continued.

Countries.	ENTERED—			CLEARED—		
	American vessels.	Foreign vessels.	Total.	American vessels.	Foreign vessels.	Total.
	Tons.	Tons.	Tons.	Tons.	Tons.	Tons.
Holland.....	4,305	16,205	20,510	5,991	41,790	47,781
Dutch West Indies.....	9,159	8,309	17,468	5,135	3,890	9,025
Dutch Guiana.....	2,940	4,559	6,799	1,947	3,477	4,724
Dutch East Indies.....	3,873	2,558	6,431	4,968	1,864	6,832
Belgium.....	9,745	34,287	44,032	12,417	74,461	86,878
England.....	412,718	1,234,987	1,647,705	416,271	1,259,906	1,676,177
Scotland.....	9,800	126,924	136,724	11,236	100,719	111,955
Ireland.....	1,705	15,021	16,726	14,468	101,660	116,128
Gibraltar.....	1,413	806	2,219	9,943	18,126	28,069
Malta.....				326	1,265	1,591
Canada.....	1,084,963	1,391,089	2,476,052	1,094,173	1,396,011	2,490,184
Other British North American pos- sessions on the Atlantic.....	246,330	357,318	603,648	268,884	490,638	759,522
British American possessions on the Pacific.....	68,538	9,660	78,198	75,352	16,060	91,412
British West Indies.....	63,379	68,772	132,151	65,978	56,285	122,263
British Honduras.....	8,679	3,273	11,952	8,757	3,176	11,933
British Guiana.....	11,401	16,177	27,578	12,905	12,653	25,558
British possessions in Africa.....	4,277	6,362	10,639	7,108	3,672	10,780
British East Indies.....	29,678	46,575	76,253	18,906	2,618	21,524
Australia.....	9,969	9,799	19,761	21,169	15,465	36,634
France on the Atlantic.....	64,923	74,678	139,601	114,513	73,523	188,036
France on the Mediterranean.....	11,563	9,158	20,721	25,648	4,086	29,734
French North American possessions.....		962	962	317	4,054	4,371
French West Indies.....	3,334	9,908	13,242	11,726	2,903	14,629
French Guiana.....	447		447	549	140	689
French possessions in Africa.....	3,505	1,597	5,102	2,944	1,622	4,566
Spain on the Atlantic.....	11,481	6,049	17,530	19,140	18,917	38,057
Spain on the Mediterranean.....	16,499	14,832	31,331	9,591	31,487	41,078
Canary islands.....	285	1,655	1,940	2,741	2,768	5,509
Philippine islands.....	18,894	8,904	27,798	2,539	300	2,839
Cuba.....	665,210	218,683	883,893	648,481	110,453	758,934
Porto Rico.....	47,807	27,169	74,976	44,421	7,952	52,373
Portugal.....	2,476	5,963	8,439	5,695	6,055	11,750
Madeira.....	703		703	1,825	130	1,955
Cape de Verde islands.....	2,820	5,350	8,170	1,484	827	2,311
Azores.....	1,176	2,494	3,670	2,565	4,982	6,787
Italy.....	26,213	18,748	44,961	19,228	21,990	40,518
Sicily.....	33,930	30,517	64,447	3,557	4,579	8,136
Austria.....		5,994	5,994	718	4,873	5,591
Greece.....		1,273	1,273			
Ionian islands.....		593	593			
Turkey in Europe.....	1,068		1,068	2,225	696	2,921
Turkey in Asia.....	3,005	2,652	5,657	2,369	855	3,224
Egypt.....				3,777		3,777
Liberia.....	2,846	184	3,030	3,246	260	3,506
Other ports in Africa.....	5,357	2,762	8,119	3,362	155	3,517
Hayti.....	12,949	16,249	29,198	14,643	15,712	30,355
San Domingo.....	3,710	4,068	7,778	360	632	1,012
Mexico.....	44,749	24,054	68,803	59,362	17,676	77,038
Nicaragua.....	37,953	1,215	39,168	34,084	1,621	35,705
Costa Rica.....	590	2,623	3,213	612	1,214	1,826
Guatemala.....	372	806	1,180	41	531	572
Honduras.....	212		212		117	117
Salvador.....		290	290		874	874
United States of Colombia.....	287,216	7,150	294,366	316,769	5,307	322,076
Venezuela.....	2,764	11,488	14,252	2,417	14,217	16,634
Brazil.....	55,695	88,367	144,062	50,439	27,014	77,453
Uruguay.....	4,653	6,105	10,758	21,485	31,087	52,572
Buenos Ayres, or Argentine Republic.....	15,845	11,624	27,469	18,543	25,653	44,196
Chili.....	4,093	16,043	20,136	7,636	21,306	28,942
Peru.....	28,248	14,681	42,929	21,704	13,796	35,500
Ecuador.....	116		116			116
Hawaiian islands.....	19,483	6,143	25,626	21,350	6,627	27,977
Other islands of the Pacific.....	2,008	1,762	3,770	5,338	1,844	7,182
China.....	15,093	41,068	56,161	39,381	12,342	51,723
Japan.....	29,220	6,941	36,161	38,509	2,564	41,073
Other ports in Asia.....	728	1,443	2,171			
Whale fisheries.....	19,064		19,064	16,738		16,738
Total.....	3,550,350	4,495,465	8,046,015	3,717,956	4,561,060	8,279,016

ALEX. DELMAR, Director.

TREASURY DEPARTMENT, Bureau of Statistics, November 16, 1888.

No. 9.—*Monthly summary of warehouse transactions from the fiscal years 1866 to 1868, inclusive, from the records of the Bureau of Statistics, (000's omitted.)*

[NOTE.—The total in warehouse at the beginning of the month, with the amount received during the month, less the amount withdrawn during the same period, should agree with the total in warehouse as shown at the foot of each monthly table. In many instances throughout the following tables previous to the fiscal year 1867, when the Bureau of Statistics was first organized, this is not the case. No explanation of these discrepancies having been furnished at the time, and none being attainable now, the figures can only be given as they were originally published in the back numbers of the Finance reports.]

Merchandise.	July, 1866.	August, 1866.	Sept'ber, 1866.	October, 1866.	Nov'ber, 1866.	Dec'ber, 1866.	January, 1867.	Febru'y, 1867.	March, 1867.	April, 1867.	May, 1867.	June, 1867.
	Amount.	Amount.	Amount.	Amount.	Amount.	Amount.	Amount.	Amount.	Amount.	Amount.	Amount.	Amount.
In warehouse on the first day of each month.....	\$46,540	\$47,485	\$44,643	\$39,426	\$38,746	\$38,132	\$46,774	\$43,790	\$41,949	\$36,111	\$41,881	\$43,741
Received from foreign ports.....	15,455	12,214	10,722	11,450	13,357	14,206	13,342	16,227	14,347	21,572	18,882	16,520
Received from other districts.....	673	787	610	846	1,711	1,530						
Total.....	62,669	60,487	55,976	51,724	51,844	53,869	60,117	60,018	56,296	57,684	60,763	60,261
Withdrawn for consumption.....	13,201	14,179	14,674	12,481	9,370	6,899	14,144	15,565	17,312	13,371	14,549	12,330
Withdrawn for transportation.....	13,924	670	890	1,487	2,806	1,256	917	1,029	1,809	1,809	1,127	1,088
Withdrawn for exportation.....	1,052	883	1,078	1,007	1,512	1,274	1,040	1,484	2,061	1,675	1,343	1,025
Total.....	15,178	15,733	16,643	14,976	13,689	9,431	16,102	18,078	20,184	15,856	17,020	14,444
In warehouse at the close of each month.....	47,490	44,753	39,331	36,747	38,155	44,436	44,014	41,949	36,112	41,827	43,742	45,817

Merchandise.	July, 1867.	August, 1867.	Sept'ber, 1867.	October, 1867.	Nov'ber, 1867.	Dec'ber, 1867.	January, 1868.	Febru'y, 1868.	March, 1868.	April, 1868.	May, 1868.	June, 1868.
	Amount.	Amount.	Amount.	Amount.	Amount.	Amount.	Amount.	Amount.	Amount.	Amount.	Amount.	Amount.
In warehouse on the first day of each month.....	\$48,034	\$50,763	\$43,336	\$43,434	\$42,017	\$41,655	\$41,674	\$40,372	\$39,994	\$42,880	\$42,867	\$43,404
Received from foreign ports.....	16,989	13,947	11,658	13,520	13,040	10,695	10,799	14,185	19,932	17,927	17,924	17,340
Received from other districts.....												
Total.....	65,025	64,711	60,055	56,955	55,058	52,351	52,473	54,559	59,927	60,807	60,798	60,744
Withdrawn for consumption.....	12,527	14,649	14,593	12,161	10,214	8,564	10,290	12,838	15,004	16,119	13,717	11,008
Withdrawn for transportation.....	866	865	1,214	1,767	2,108	1,050	1,968	1,159	1,040	1,040	1,614	1,190
Withdrawn for exportation.....			813	1,009	1,081	1,061	892	573	1,057	874	1,005	831
Total.....	14,393	16,315	16,620	14,938	12,408	10,676	12,101	14,564	17,108	17,939	16,337	13,954
In warehouse at the close of each month.....	50,763	48,386	43,435	42,017	41,655	41,675	40,372	39,994	42,825	42,807	44,455	47,780

ALEXANDER DELMAR, Director.

TREASURY DEPARTMENT, Bureau of Statistics, November 16, 1868.

## REPORT OF THE DIRECTOR OF THE MINT.

MINT OF THE UNITED STATES,  
*Philadelphia, October 31, 1868.*

SIR: I have the honor to submit the following report of the operations of the mint and branches for the fiscal year ending June 30, 1868.

The deposits of bullion at the mint and branches during the fiscal year were as follows: gold, \$25,472,894 82; silver, \$1,693,423 88; total deposits, \$27,166,318 70. Deducting from this total the redeposits of bullion or bars made at one branch of the mint and deposited at another for coinage, the amount will be \$24,591,325 84.

The coinage for the same period was as follows: gold coin, pieces, 976,539; value, \$18,114,425. Unparted and fine gold bars, \$6,026,810 06. Silver coin, pieces, 3,321,067; value, \$1,136,750. Silver bars, \$456,236 48. Nickel, copper, and bronze coinage, pieces, 45,438,000; value, \$1,713,385. Total number of pieces struck, 49,735,840. Total value of coinage, \$27,447,606 54.

The distribution of the bullion received at the mint and branches was as follows: at Philadelphia, gold deposited, \$4,043,048 63; gold coined, \$3,864,425; fine gold bars, \$98,848 03; silver deposits and purchases, \$342,635 72; silver coined, \$314,750; silver bars, \$6,729 94; nickel, copper, and bronze coinage, value, \$1,713,385; total deposits of gold and silver, \$4,385,684 35; total coinage, \$5,892,560. It is proper to remark that coinage operations were suspended at the mint during the first three months of the fiscal year for the purpose of making extensive repairs of the machinery, furnaces, and fixtures, which had become absolutely necessary. The coinage, therefore, of nickel, copper, and bronze represents, in point of fact, only nine months' operations.

At the branch mint, San Francisco, the gold deposits were \$14,979,558 52; gold coined, \$14,250,000; silver deposits and purchases, \$713,867 66; silver coined, \$822,000; total deposits and purchases, \$15,693,426 18; total coinage, \$15,072,000.

The assay office in New York received during the year, in gold bullion, \$6,092,352 56; silver bullion, including purchases, \$631,837 83; number of fine gold bars stamped, 4,084; value, \$5,567,082 77; silver bars, 3,992; value, \$449,506 54; total, \$6,016,589 31.

At the branch mint, Denver, Colorado, the deposits for unparted bars were, gold, \$357,935 11; silver, \$5,082 67; total, \$363,017 78. The deposits at this institution during the preceding fiscal year amounted to \$130,559 70.

The branch mint at Charlotte, North Carolina, has been in operation for several months as an assay office, deposits being received, assayed, and returned to depositors in the form of unparted bars. The business at this institution is quite limited, requiring the services only of the assayer and one assistant.

The repairs referred to in my last annual report have since been thoroughly made, and the opportunity was embraced to introduce some new and modern machinery. The mint is now in the most efficient condition in all its departments, and is capable of meeting any probable demand for coinage that may be called for.

Experience proves that coinage can be executed at the principal mint at less expense than at any other point in the country, and as the means of safely transporting coin and bullion from and to every part of the Union have greatly multiplied during the last 25 years, there would



appear to be no reason for reviving coinage operations at either of the three branch mints formerly in operation in the southern States. They could only be put in condition for coinage at a heavy expense, and to carry them on afterwards would require an annual outlay out of proportion to any accommodation that would be conferred on the people of the States in which they are respectively located. I therefore recommend that those establishments be disposed of to the best advantage.

The machinery and fixtures for the new branch mint at Carson City, Nevada, has nearly all been shipped, and will be put up during the coming winter.

A new branch mint edifice is about to be erected at San Francisco on a scale commensurate with the demand of the important bullion interests of the Pacific States. As the mint at that point will be called on to execute a large coinage in the future, I recommend that it be fitted up with new and improved machinery. When this institution shall have been completed, it will, with the mint at Philadelphia, be sufficient for the prompt execution of the coinage of our country. No other mints for coinage will, therefore, be necessary. The public interests may occasionally require the establishment of assay offices at other points. They should be on a scale sufficient for the receipt, refining, but not parting, assay, and return to depositors of the identical bullion deposited by the owners respectively. For these purposes an edifice need not be more than one-third the size and cost of a branch mint, and an assayer and a few assistants would be all the force required.

A few months since a contract for separating and refining bullion was entered into by the superintendent of the branch mint at San Francisco with a private refining company in that city, under the terms of which the cost of those operations would have been reduced about three cents per ounce; but being found to conflict with a recent act of Congress on the subject, it was, by your direction, cancelled. I respectfully recommend the repeal of the law referred to, and that such contracts be authorized to be made, with the approval of the Secretary of the Treasury, whenever required by the public interests.

In my last report I recommended, for reasons therein stated, that provision should be made for the reduction and redemption of the inferior coins by creating a fund for redemption out of the profits of such coinage. I beg to again call your attention to the subject, and recommend that a section something like the following may be submitted to the committees on coinage and finance:

*Be it enacted*, That the Secretary of the Treasury is hereby required to ascertain the amount which has been paid into the treasury by the mint of the United States, beginning with the year 1857, as profits accruing from the coinage of nickel, copper, and bronze pieces, which amount is hereby set apart and appropriated as a fund for the purpose hereinafter mentioned; and to this fund shall be added all similar profits accruing from and after the passage of this act. And it shall be the duty of the treasurer of the mint, under regulations made by the director of the mint, and approved by the Secretary of the Treasury, to receive any such coins that may be offered in sums not less than ——— dollars, and to pay for the same out of the fund herein created; and the metal thus received may be worked into new coin or otherwise disposed of to the best advantage; and any gain or loss thereby is to be set to the account of said fund.

If it should be thought best to avoid retroaction, and begin with the present time, then the section may read thus: That the amount of profits accruing from the coinage of nickel, copper, and bronze pieces, from and

after the passage of this act, is hereby set apart and appropriated as a fund for the redemption of such coins; and it shall be the duty of the treasurer of the mint, under regulations made by the director of the mint, and approved by the Secretary of the Treasury, to receive any such coins that may be offered in sums not less than ——— dollars, and to pay for the same out of the fund herein created, as soon as such fund shall have sufficiently accumulated; and the metal thus received, &c., (as before.)

The inferior coinage consists of two different alloys, namely: a one and two cent piece of bronze (copper 95 per cent., 3 per cent. tin, 2 per cent. zinc) and a three and five cent piece of nickel and copper, (25 per cent. nickel and 75 per cent. copper.) There is no reason for continuing the coinage of the two cent piece, and the law authorizing its issue should be repealed. The net profits arising from the minor coinage and paid into the treasury of the United States during the fiscal year amounts to \$1,300,000.

The purchase of the nickel copper cents, composed of 88 per cent. copper and 12 per cent. nickel, still continues, payment being made in the three and five cent nickel coins. The amount purchased to the close of the fiscal year was \$260,482 04. This operation results in a small profit to the United States and serves to reduce the redundancy of cent coins.

#### CHARGES FOR COINAGE.

Whether it is according to propriety a good policy to make a charge for the coinage of bullion, and so far to make a difference of value between coin and bullion, has often been a matter of debate; and it has been variously decided in different countries and in our own at different times.

It is not necessary here to enter into the discussion; but it may be well, as it is certainly interesting, to take note of an argument which, so far as I know, has never been used before, going to sustain the rule upon which our laws of minting have settled. It is to be found in the "Report addressed to the Lords Commissioners of the Treasury (British) by the master of the mint (Professor Thomas Graham) and Mr. C. R. Wilson," delegates from England to the monetary conference at Paris. The paragraph reads as follows:

It is well known that all gold brought to the mint is returned in the form of sovereigns without deduction or charge; and there is no doubt that our practice is correct in principle, for the metal which, like gold, is adopted as the measure of value. But it is at the same time undeniable that some additional value is imparted to the metal by the work applied to it in coining, and a small charge to cover, or partially cover, the mint expenses is on that account generally imposed upon coin in the countries of the continent under the name of *brassage*. In France, the charge thus borne by the holders of bullion amounts to 6 francs 70 centimes on a kilogram of gold, which is coined into 155 napoleons, or 3,100 francs, being equivalent to 4.32 centimes on a 20-franc piece. The system of free mintage has also, since 1853, been abandoned in the United States, where, in addition to the charge for refining, a charge of one-half per cent. (50 cents on \$100) is now taken upon all gold brought for conversion into coin. A small mint charge does not appear to be complained of anywhere. The charge acts usefully for the preservation of the coin by removing any inducement to melt it down for any ordinary technical purpose, or even to supply bullion to foreign mints. We have never reason to fear, from what we learned from professional members of the monetary conference, that the British gold coinage is liable to suffer heavily in this way. London is the entrepôt for the precious metals from which other countries draw their supplies. Now, gold may be procured from London either in the form of bars or sovereigns at the same price; while to the foreign purchaser, if a mint contractor, sovereigns offer the following advantages: the assay may be safely relied upon; the gold is already alloyed with copper, and, more than all, the suitability of the metal for coining is insured. Further, sovereigns are taken by number, and the aggregate weight may be, as nearly as possible, correct. But that is not true of the weight of individual pieces, which, from the unavoidable imperfection

of manufacture, are some heavy and some light, within a certain small range, recognized as the *tolerance* in coining. There is reason to believe that large masses of new British sovereigns are occasionally treated so as to separate out the heavy pieces, and these are disposed of as bullion; while the lighter pieces, which may still be all of legal weight, are preserved and put into circulation. This fact will not surprise those persons who are aware of the small margin of profit upon which bullion transactions are often conducted. A small mint charge on the British sovereign thus appears to be called for, as the necessary means of preservation to the coin; while the measure is further recommended as an equitable repayment to the country of the cost of coinage.

The paragraph just cited affords an excellent and convincing summary of arguments in favor of a coinage charge, not a little strengthened by stating the sordid practice of sorting out the "lights" and "heavies."

At the same time it may be acknowledged, and indeed urged as a matter of reform, that our charge of one-half per cent. is twice as much as it ought to be. The French charge is rather less than one-quarter per cent.; our charge being two and one-third times as much as theirs. It is therefore recommended to lower the mint charge, by law, to one-fourth of one per cent. This rate would increase the tendency to turn gold bars into coin, and to prepare for a gold currency.

#### CHANGE IN THE FRENCH COINAGE.

Although not a matter of prime importance, it should be generally known that the silver coins of France, as also those of Italy, Switzerland, and Belgium, of the size of two francs and less, are no longer issued at the same fineness as the five-franc piece. This change took place in 1866, in pursuance of a monetary convention between those nations, agreeing to reduce the fineness from 900 to 835 thousandths.

This reduction of about seven per cent. was no doubt owing to the advanced value of silver as against gold, rendering it impossible to keep up the supply of money "*d'appoint*," for which we need a more definite English word than "change." This reduction brings the silver coin to a parallel with that of England, which has long been coined at such a rate as to keep it out of the reach of fluctuations in market price—that is, to keep it safe from being melted down or exported, being worth more as a legal currency than it would be if turned into bars. And here it may well be remarked that if we had now a silver currency, or any near prospect of it, it would be a necessary act of legislation to make a reduction in our silver coins; not merely to correspond with England and France, but to comply with the oscillations of the silver market, and to prevent the coins from being withdrawn, whether for export or for manufacture of plate. The provision to reduce the half-dollar from 192 to 179 grains, in the bill lately reported by the Finance Committee, was based upon the introduction of a general international gold currency, by which our gold dollar would be lightened, and consequently the silver must be also, even in greater proportion, for although it is but a home currency, there ought to be very nearly a parity in relative valuation. If our gold coin is not to be changed, then our silver should not be reduced farther than to 186 grains for the half-dollar, to maintain a level with England and France.

But so long as we are debarred the privilege of a silver currency it does not seem wise to touch the present law in that respect, as any reduction that could be made would be a dead letter. The only way to arrive quickly at the attainment of so desirable a substitute for bits of soiled paper would be to introduce a provisional currency of *silver tokens*, operating at once as a payment in part and a promise to pay in full. But the discussion of this subject now would be premature.

What is particularly to be noticed in this change of French coinage is, that instead of reducing the weight, they have debased the fineness.

This is not an example worthy to be followed. The change ought not to be in the hidden quality which no one but an assayer can determine, but in that which is tangible, and can be tried in a moment. The common mind understands *weight*, but is not so well skilled in fineness; yet it is uneasy at debasement, covered up by a good surface. Moreover, it is a departure from simplicity of proportion to put 835 thousandths in the stead of nine-tenths. We are urged to embrace the French metrical system on account of its easy decimalization; but France does not hesitate to drop the short fraction for a long one. And in the gold coinage, which is of much greater importance, no attention is paid to simple numbers; in fact, the exact weight of the napoleon or twenty-franc piece can only be expressed by a difficult vulgar fraction; the line of decimals is endless.

It is still further to be noted that they continue the five-franc silver piece at full weight and fineness, although it can never be kept current at those rates. In this they repeat the mistake made in coining our silver dollar at a different rate from the lesser pieces, or rather in having any silver dollar.

#### INTERNATIONAL COINAGE.

On this interesting subject, belonging to mint affairs, a few remarks will be offered. There is a question in it on which men of science and men of business are totally at variance; the main question, whether there should be a unification of currency; and there are weighty arguments on each side. But there is one view of the matter which has not been duly considered.

In this proposed unity every country is called upon to make a concession, except France, and those already in conformity with her. If we take part it must be at the expense of a great recoinage, and so with England. But France is supposed to be right already, because her coin, the 20-franc piece, is of such a weight that it cannot be expressed in decimals. It is precisely  $6\frac{1}{4}$  grams, a most impracticable and unscientific figure. Nor would the 25-franc piece, the counterpart of the proposed pound sterling and half eagle, make any better show. It is not fit to be measured, either by grams or grains. The history of this matter, how it came to be so, offers no apology for perpetuating such an awkwardness.

It has, therefore, been well suggested to take for the proposed 25-franc piece, or half eagle, or pound sterling, the neat and concise standard of 81 decigrams, (or 8.1 grams,) which has also the merit of being exactly equal to 125 grains. This would make so small a difference from the present French standard that it would probably avoid the necessity of a recoinage there; and so the difference of value in the British sovereign would be so slight as to obviate a recoinage, were it not that the present standard of fineness, eleven-twelfths, is out of the line of unification.

This small change would not affect the earth's quadrant, nor any point of science. It would certainly tend to consummate the business; and it is little enough to ask that France, Belgium, and Italy should do something towards simplicity and uniformity of standards. Indeed, without a spirit of concession all around, the scheme seems not likely to be carried through.

The British commission on international coinage have recently made their report to Parliament, and it is important to note the conclusions at which they arrive after a careful and able investigation.

They say, "we entertain no doubt that a uniform system of coins, as well as a uniform system of weights and measures, would be productive of great general advantage;" and further, "we do not consider it neces-

sary that any measures for the assimilation of the currencies should be postponed until steps are also taken for the assimilation of weights and measures."

But upon full view of the circumstances they "do not recommend that this country should merely adopt a gold coin, of the value of 25 francs, to be substituted for the sovereign." In fine, they think the whole matter should receive further consideration in a general monetary conference.

The report, with testimonies and documents annexed, makes up a large volume, and is a storehouse of valuable information and discussion, chiefly upon this subject, but also upon existing monetary laws in other nations. Such a state paper does honor to the country, and to the commission in particular.

#### COMMERCIAL CURRENCY OF CHINA.

Our silver dollar is not received by the Chinese except at a discount. This is owing to the fact that while it is of equal fineness with the Spanish or Mexican dollar, it is about one per cent. less in weight. This rejection seems to take away the last plea for continuing to coin this piece.

We have some interesting details on this subject from the master of the British mint at Hong-Kong, established there a few years since for the purpose of furnishing a silver currency, with the Mexican dollar as its basis. The mint has recently been discontinued; but while it lasted its issues were acceptable to the Chinese traders, although the chief part of the coinage found its way to Singapore and the region thereabouts. Fractional parts of the dollar were also struck, both in silver and copper, and it is curious to observe that they followed our centesimal notation, issuing pieces of ten cents, five cents, one cent, and other denominations.

In concluding this report it is proper that I should express my acknowledgment to the officers, clerks, and employes of the mint, for the faithful and efficient manner in which they have performed their respective duties.

The statistics relating to the coinage will be found in the tabular statements hereto annexed; also a statement of the weight, fineness and value of certain foreign coins.

Very respectfully, your obedient servant,

H. R. LINDERMAN,  
*Director of the Mint.*

Hon. HUGH McCULLOCH,  
*Secretary of the Treasury, Washington, D. C.*

A.—Statement of deposits at the mint of the United States, the branch mint, San Francisco assay office, New York, and branch mint, Denver, during the fiscal year ending June 30, 1868.

Description of bullion.	United States mint, Philadelphia.	Branch mint, San Francisco.	Assay office, New York.	Branch mint, Denver.	Total.
<b>GOLD.</b>					
Fine bars.....	\$2,142,337 12	\$8,693,399 01	.....	.....	\$10,835,736 13
Unparted bars.....	.....	.....	.....	.....	.....
United States bullion.....	1,300,338 53	6,156,718 83	\$5,409,996 55	\$357,935 11	\$13,224,989 08
United States coin.....	95,459 90	.....	54,074 20	.....	149,537 10
Jewellers' bars.....	157,418 38	.....	969,598 30	.....	427,016 68
Foreign coins.....	14,789 73	73,098 15	25,127 27	.....	113,015 15
Foreign bullion.....	332,711 97	56,342 53	333,556 24	.....	722,610 74
Total gold.....	4,043,048 63	14,979,558 52	6,092,352 56	357,935 11	25,472,894 82
<b>SILVER.</b>					
Bars.....	\$219,727 08	\$387,341 00	.....	.....	\$617,068 08
United States bullion.....	67,700 78	253,898 05	\$262,312 96	\$5,082 67	588,994 46
United States coin.....	7,587 81	.....	99,935 77	.....	107,523 58
Jewellers' bars.....	26,520 77	.....	85,807 05	.....	112,327 82
Foreign coin.....	17,907 72	53,671 87	142,215 67	.....	213,795 46
Foreign bullion.....	3,191 56	8,956 74	41,566 18	.....	53,714 48
Total silver.....	342,635 42	713,867 66	631,837 83	5,082 67	1,693,423 68
Total gold and silver.....	\$4,385,684 35	\$15,693,426 18	\$6,724,190 39	\$363,017 78	\$27,166,318 70
Less redeposits at different institutions: gold, \$2,355,128 38; silver, \$219,864 48.....					2,574,992 86
Total deposits.....					24,591,325 84

## D.—Coinage of the mint and branches from their organization to the close of the fiscal year ending June 30, 1883.

## 1. MINT OF THE UNITED STATES, PHILADELPHIA.

Period.	GOLD COINAGE.										SILVER COINAGE.				
	GOLD COINAGE.										SILVER COINAGE.				
	Double eagles.	Eagles.	Half eagles.	Three dollars.	Qr. eagles.	Dollars.	Fine bars.	Dollars.	Half doll.	Qr. doll.	Dimes.	Half dimes.			
1793 to 1817.....	Pieces. .....	Pieces. 132,562	Pieces. 845,909	Pieces. .....	Pieces. 32,197	Pieces. .....	Value. .....	Pieces. 1,439,517	Pieces. 13,104,433	Pieces. 650,360	Pieces. 1,007,151	Pieces. 835,543			
1818 to 1837.....	.....	.....	3,087,925	.....	879,903	.....	.....	1,000	74,793,360	5,041,749	11,854,949	14,463,700			
1838 to 1847.....	.....	1,227,759	3,369,921	.....	345,536	.....	.....	879,873	90,303,563	4,932,073	11,367,945	11,093,235			
1848 to 1857.....	8,123,526	1,970,597	3,369,390	223,015	5,544,900	13,348,608	\$53,612,140 46	850,250	10,691,068	41,073,060	35,172,010	34,346,590			
1858 to 1867.....	5,740,871	1,779,745	795,075	66,381	1,609,749	3,360,834	1,078,168 51	758,700	12,632,830	25,653,730	6,042,330	13,993,330			
1868.....	186,540	3,050	5,750	4,900	3,650	10,550	1,96,648 03	54,800	411,500	29,900	423,150	85,800			
Total.....	14,051,937	3,513,743	10,264,970	294,906	8,405,925	17,719,992	34,789,157 00	3,484,149	131,836,744	74,702,612	65,867,585	73,372,128			

Period.	COPPER COINAGE.										TOTAL COINAGE.				
	COPPER COINAGE.										TOTAL COINAGE.				
	Three cents.	Five cents.	Three cents.	Two cents.	Cents.	Half cents.	No. of pieces coined.	Gold.	Silver.	Copper.	Total value.				
1793 to 1817.....	Pieces. .....	Pieces. .....	Pieces. .....	Pieces. .....	Pieces. 29,316,373	Pieces. 5,235,513	52,019,407	Value. \$5,610,867 90	Value. \$8,268,385 75	Value. \$319,340 28	\$14,196,593 53				
1818 to 1837.....	.....	.....	.....	.....	46,554,830	2,905,900	158,682,676	17,639,382 50	40,566,697 15	476,574 30	56,682,853 95				
1838 to 1847.....	.....	.....	.....	.....	34,967,663	.....	68,327,378	29,491,010 00	13,913,019 00	349,676 63	43,753,705 63				
1848 to 1857.....	37,778,900	.....	.....	.....	51,449,979	544,510	944,694,373	256,950,474 46	92,363,413 55	517,939 34	979,653,110 35				
1858 to 1867.....	4,509,330	32,574,000	16,967,000	38,315,500	264,909,000	.....	443,061,692	198,169,699 65	14,263,259 97	5,732,350 00	148,185,509 62				
1868.....	4,000	28,902,000	3,613,000	3,062,500	9,856,500	.....	46,663,590	3,864,425 00	314,750 00	1,713,385 00	5,892,560 00				
Total.....	41,992,230	61,476,000	30,600,000	41,312,000	457,064,944	7,965,923	1,033,853,316	441,792,149 11	99,691,635 49	9,198,548 53	550,546,333 08				

D.—Coinage of the mint and branches, &amp;c.—Continued.

## 2. BRANCH MINT AT SAN FRANCISCO.

Period.	GOLD COINAGE						
	Double eagles.	Eagles.	Half eagles.	Three dollars.	Quarter eagles.	Dollars.	Unparted bars.
	Pieces.	Pieces.	Pieces.	Pieces.	Pieces.	Pieces.	Value.
1854.....	141,468	153,836	998	6,600	71,120	14,632	\$5,641,504 05
1855.....	859,175	9,000	61,000	34,500	90,000	94,800	56,784 50
1856.....	1,181,750	73,500	94,100	5,000	49,200	20,000	3,470,594 93
1857.....	10,000	10,000	47,000	9,000	8,000	15,000	3,047,001 99
1858.....	685,940	56,800	56,800	9,780	28,500	13,000	816,985 65
1859.....	689,140	9,000	16,700	7,000	14,000		
1860.....	579,975	10,000	8,000		30,000		
1861.....	614,300	6,000	18,000		4,000		
1862.....	760,000	18,000	16,500		8,800		
1863.....	866,453	9,000	10,000		8,856		
1864.....	947,380	5,000	53,420		46,080		
1865.....	925,160	8,700	24,000		26,000		
1866.....	876,500	30,500	25,000		26,000		
1867.....	901,000	2,000	25,000		26,000		
1868.....	696,750	12,500	25,000		26,000		
Total.....	11,529,401	347,836	454,308	68,100	340,502	87,323	12,775,385 92
							\$26,653 99
Period.	SILVER COINAGE						
	Dollars.	Half dollars.	Quarter dollars.	Dimes.	Half dimes.	Bars.	Total value.
	Pieces.	Pieces.	Pieces.	Pieces.	Pieces.	Value.	Value.
1854.....	191,950	412,400	286,000	30,000	30,000	\$23,009 45	\$6,731,574 21
1855.....	211,000	286,000	28,000	30,000	30,000	19,752 61	21,121,758 43
1856.....	86,000	63,000	178,000	40,000	40,000	211,411 52	26,516,177 29
1857.....	218,000	178,000	24,000	100,000	100,000	71,498 61	12,540,000 00
1858.....	463,000	24,000	190,000	219,250	100,000	1,463,860	19,423,548 56
1859.....	682,000	52,000	190,000	219,250	100,000	1,417,475	147,502 81
1860.....	350,000	190,000	43,000	219,250	100,000	1,463,860	19,423,548 56
1861.....	1,179,500	43,000	20,000	146,000	90,000	1,417,475	147,502 81
1862.....	1,542,000	612,000	28,000	146,000	90,000	1,417,475	147,502 81
1863.....	1,542,000	612,000	28,000	146,000	90,000	1,417,475	147,502 81
1864.....	1,542,000	612,000	28,000	146,000	90,000	1,417,475	147,502 81
1865.....	1,542,000	612,000	28,000	146,000	90,000	1,417,475	147,502 81
1866.....	1,542,000	612,000	28,000	146,000	90,000	1,417,475	147,502 81
1867.....	1,542,000	612,000	28,000	146,000	90,000	1,417,475	147,502 81
1868.....	1,542,000	612,000	28,000	146,000	90,000	1,417,475	147,502 81
Total.....	9,313,450	1,710,750	1,435,400	1,436,307 17	26,129,463	250,474,656 81	\$27,156,613 98

TOTAL COINAGE.

SILVER COINAGE.



## D.—Coinage of the mint and branches, &amp;c.—Continued.

## 3. BRANCH MINT, NEW ORLEANS.

Period.	GOLD COINAGE					
	Double eagles.	Eagles.	Half eagles.	Three dollars.	Quarter eagles.	Dollars.
	Pieces.	Pieces.	Pieces.	Pieces.	Pieces.	Pieces.
1838 to 1847	730,300	1,038,342	709,925	94,000	350,528	1,004,000
1848 to 1857	77,300	1,534,250	108,100		546,100	
1858	24,300	21,500	13,000		34,000	
1859	4,300	4,000				
1860	4,300	5,200				
1861	9,000	5,200				
Total	816,450	1,599,492	831,025	94,000	1,130,628	1,004,000

Period.	SILVER COINAGE.						TOTAL COINAGE.				
	Dollars.	Half dollars.	Qr. dollars.	Dimes.	Half dimes.	Three cents.	Bars.	No. of pieces.	Gold.	Silver.	Total coined.
	Pieces.	Pieces.	Pieces.	Pieces.	Pieces.	Pieces.	Value.		Value.	Value.	Value.
1838 to 1847	59,000	13,509,000	3,273,600	6,473,500	2,798,000	.....	.....	28,390,885	\$15,189,365	\$8,418,700 00	\$83,638,065 00
1848 to 1857	40,000	21,408,000	4,558,000	5,680,000	8,170,000	720,000	.....	43,598,950	22,544,250	12,681,100 00	35,813,350 00
1858	.....	4,614,000	1,416,000	1,540,000	2,540,000	.....	\$334,996 47	10,398,000	1,315,000	2,943,000 00	4,257,000 00
1859	300,000	4,912,000	544,000	440,000	1,080,000	.....	25,429 33	7,184,500	1,523,000	3,253,966 37	3,753,966 37
1860	280,000	2,212,000	388,000	370,000	1,080,000	.....	10,818 33	4,392,500	199,000	1,598,492 33	1,767,492 33
1861	395,000	528,000	.....	.....	.....	.....	.....	1,327,800	244,000	883,818 33	1,069,818 33
Total	974,000	47,481,000	10,177,600	14,513,500	15,619,000	720,000	377,277 13	94,890,685	40,361,615	29,890,037 03	70,271,653 03

## 4. BRANCH MINT, DENVER.

Period.	Unparted silver bars.		Unparted gold bars.	
	Value.		Value.	
1864			\$483,329 97	
1865			543,363 40	
1866			138,117 76	
1867			130,529 70	
1868			360,879 36	
Total			1,683,049 69	

D.—Coinage of the mint and branches, &amp;c.—Continued.

4. BRANCH MINT, DAHLONEGA, GEORGIA.										
5. BRANCH MINT, CHARLOTTE, N. C.										
GOLD COINAGE.										
Period.	GOLD COINAGE.					GOLD COINAGE.				
	Half eagles.	Three dollars.	Qr. eagles.	Dollars.	Total.	Period.	Half eagles.	Qr. eagles.	Dollars.	Total.
1838 to 1847.	Pieces. 576,553	Pieces. 1,130	Pieces. 134,101	Pieces. 60,897	Pieces. 710,654	1838 to 1847.	Pieces. 989,494	Pieces. 153,576	Pieces. 79,736	Pieces. 103,899
1848 to 1857.	Value. 478,392	Value. 1,130	Value. 83,218,017 50	Value. 2,607,739 50	Value. 2,691,014	1848 to 1857.	Value. 500,879	Value. 79,736	Value. 103,899	Value. 854,507
1858.	Value. 19,256	Value. 1,130	Value. 83,218,017 50	Value. 2,607,739 50	Value. 2,691,014	1858.	Value. 31,068	Value. 9,056	Value. 40,132	Value. 44,735
1859.	Value. 11,414	Value. 1,130	Value. 83,218,017 50	Value. 2,607,739 50	Value. 2,691,014	1859.	Value. 39,500	Value. 7,469	Value. 5,235	Value. 44,735
1860.	Value. 19,800	Value. 1,130	Value. 83,218,017 50	Value. 2,607,739 50	Value. 2,691,014	1860.	Value. 52,005	Value. 14,116	Value. 30,474	Value. 133,687 50
1861.	Value. 11,676	Value. 1,130	Value. 83,218,017 50	Value. 2,607,739 50	Value. 2,691,014	1861.	Value. 14,116	Value. 14,116	Value. 14,116	Value. 70,580 00
Total....	Value. 1,110,281	Value. 1,130	Value. 83,218,017 50	Value. 2,607,739 50	Value. 2,691,014	Total....	Value. 877,983	Value. 219,837	Value. 109,134	Value. 5,048,641 50
6. ASSAY OFFICE, NEW YORK.										
Period.	Fine gold bars.		Fine silver bars.		Total.	Mints.	Commencement of coinage.		Entire coinage.	
	Value.	Value.	Value.	Value.	Value.		Value.	Value.		
1854.	\$2,688,059 18	\$2,688,059 18	\$3,441,813 63	\$3,441,813 63	\$6,129,872 81	Philadelphia.	\$441,904,870 50	\$441,904,870 50	\$441,904,870 50	
1855.	\$0,441,813 63	\$0,441,813 63	\$1,441,813 63	\$1,441,813 63	\$1,883,627 26	San Francisco.	\$20,474,656 81	\$20,474,656 81	\$20,474,656 81	
1856.	\$19,396,046 89	\$19,396,046 89	\$19,403,839 52	\$19,403,839 52	\$38,800,000 00	New Orleans (Jan. 31, 1865).	\$40,391,615 00	\$40,391,615 00	\$40,391,615 00	
1857.	\$9,335,414 00	\$9,335,414 00	\$9,458,731 00	\$9,458,731 00	\$18,794,145 00	Charlotte (March 31, 1861).	\$5,048,641 50	\$5,048,641 50	\$5,048,641 50	
1858.	\$1,798,691 04	\$1,798,691 04	\$1,961,791 00	\$1,961,791 00	\$3,760,482 04	Dahlonega (Feb. 28, 1861).	\$6,121,919 00	\$6,121,919 00	\$6,121,919 00	
1859.	\$13,044,718 43	\$13,044,718 43	\$13,317,142 83	\$13,317,142 83	\$26,361,861 26	New York Assay Office.	\$163,901,963 17	\$163,901,963 17	\$163,901,963 17	
1860.	\$6,831,539 01	\$6,831,539 01	\$7,053,758 12	\$7,053,758 12	\$13,885,297 13	Denver.	\$1,683,049 69	\$1,683,049 69	\$1,683,049 69	
1861.	\$19,948,798 68	\$19,948,798 68	\$19,978,653 00	\$19,978,653 00	\$39,927,451 68	Total.	\$909,516,715 67	\$909,516,715 67	\$909,516,715 67	
1862.	\$16,004,768 44	\$16,004,768 44	\$16,003,571 00	\$16,003,571 00	\$32,008,339 44					
1863.	\$1,793,838 16	\$1,793,838 16	\$1,793,838 16	\$1,793,838 16	\$3,587,676 32					
1864.	\$1,539,751 37	\$1,539,751 37	\$1,539,751 37	\$1,539,751 37	\$3,079,502 74					
1865.	\$4,947,809 21	\$4,947,809 21	\$4,947,809 21	\$4,947,809 21	\$9,895,618 42					
1866.	\$8,962,451 00	\$8,962,451 00	\$8,962,451 00	\$8,962,451 00	\$17,924,902 00					
1867.	\$11,411,328 26	\$11,411,328 26	\$11,411,328 26	\$11,411,328 26	\$22,822,656 52					
1868.	\$5,567,062 77	\$5,567,062 77	\$5,567,062 77	\$5,567,062 77	\$11,134,125 54					
Total....	\$163,901,963 17	\$163,901,963 17	\$3,320,514 58	\$3,320,514 58	\$167,222,477 75					
Total.	\$163,901,963 17	\$163,901,963 17	\$3,320,514 58	\$3,320,514 58	\$167,222,477 75					
8. SUMMARY EXHIBIT OF THE COINAGE OF THE MINT AND BRANCHES TO THE CLOSE OF THE FISCAL YEAR ENDING JUNE 30, 1868.										

## 8. SUMMARY EXHIBIT OF THE COINAGE OF THE MINT AND BRANCHES TO THE CLOSE OF THE FISCAL YEAR ENDING JUNE 30, 1868.

Period.	Fine gold bars.		Fine silver bars.		Total.	Mints.	Commencement of coinage.		Entire coinage.
	Value.	Value.	Value.	Value.	Value.		Value.	Value.	
1854.	\$2,688,059.18	\$2,688,059.18	\$3,441,813.63	\$3,441,813.63	\$6,129,872.81	Philadelphia.	\$441,904,870.50	\$441,904,870.50	\$441,904,870.50
1855.	\$0,441,813.63	\$0,441,813.63	\$1,441,813.63	\$1,441,813.63	\$1,883,627.26	San Francisco.	\$20,474,656.81	\$20,474,656.81	\$20,474,656.81
1856.	\$19,396,046.89	\$19,396,046.89	\$19,403,839.52	\$19,403,839.52	\$38,800,000.00	New Orleans (Jan. 31, 1865).	\$40,391,615.00	\$40,391,615.00	\$40,391,615.00
1857.	\$9,335,414.00	\$9,335,414.00	\$9,458,731.00	\$9,458,731.00	\$18,794,145.00	Charlotte (March 31, 1861).	\$5,048,641.50	\$5,048,641.50	\$5,048,641.50
1858.	\$1,798,691.04	\$1,798,691.04	\$1,961,791.00	\$1,961,791.00	\$3,760,482.04	Dahlonega (Feb. 28, 1861).	\$6,121,919.00	\$6,121,919.00	\$6,121,919.00
1859.	\$13,044,718.43	\$13,044,718.43	\$13,317,143.48	\$13,317,143.48	\$26,361,861.91	New York Assay Office.	\$163,901,963.17	\$163,901,963.17	\$163,901,963.17
1860.	\$6,831,539.01	\$6,831,539.01	\$7,053,758.12	\$7,053,758.12	\$13,885,297.13	Denver.	\$1,683,049.69	\$1,683,049.69	\$1,683,049.69
1861.	\$19,948,798.68	\$19,948,798.68	\$19,978,653.00	\$19,978,653.00	\$39,927,451.68	Total.	\$909,516,715.67	\$909,516,715.67	\$909,516,715.67
1862.	\$16,004,768.44	\$16,004,768.44	\$16,003,571.00	\$16,003,571.00	\$32,008,339.44				
1863.	\$1,793,838.16	\$1,793,838.16	\$1,793,838.16	\$1,793,838.16	\$3,587,676.32				
1864.	\$1,539,751.37	\$1,539,751.37	\$1,539,751.37	\$1,539,751.37	\$3,079,502.74				
1865.	\$4,947,809.21	\$4,947,809.21	\$4,947,809.21	\$4,947,809.21	\$9,895,618.42				
1866.	\$8,962,451.00	\$8,962,451.00	\$8,962,451.00	\$8,962,451.00	\$17,924,902.00				
1867.	\$11,411,328.26	\$11,411,328.26	\$11,411,328.26	\$11,411,328.26	\$22,822,656.52				
1868.	\$5,567,062.77	\$5,567,062.77	\$5,567,062.77	\$5,567,062.77	\$11,134,125.54				
Total.	\$163,901,963.17	\$163,901,963.17	\$3,320,514.58	\$3,320,514.58	\$167,222,477.75				
Total.	\$163,901,963.17	\$163,901,963.17	\$3,320,514.58	\$3,320,514.58	\$167,222,477.75				

E.—Statement of gold of domestic production deposited at the mint of the United States and branches to the close of the year ending June 30, 1898.

## I. MINT OF THE UNITED STATES, PHILADELPHIA.

Period.	Parted from silver.	Virginia,	N. Carolina.	S. Carolina.	Georgia.	Tennessee.	Alabama.	New Mexico Territory.	California.	Nebraska.
1804 to 1837.....			\$110,000 00							
1838 to 1847.....		\$427,000 00	2,519,500 00	\$327,500 00	\$1,783,900 00	\$12,470 00				
1848 to 1857.....		518,924 00	1,303,636 00	132,368 00	565,316 00	16,499 00	\$45,468 00			
1848 to 1857.....		534,491 50	467,237 00	55,698 00	44,577 50	6,669 00	9,451 00	\$48,397 00	\$236,839,921 62	
1858 to 1867.....	\$105,070 16	77,899 48	914,453 74	6,154 15	193,940 00	6,835 66	830 08	8,885 53	4,096,977 30	\$3,645 08
1868.....	8,869 92	10,253 21	51,199 64	1,019 11	36,675 88		189 13	16,001 14	25,640 90	2,231 00
Total.....	113,939 08	1,567,910 19	4,668,096 38	548,667 96	2,541,409 38	38,403 68	55,627 19	74,083 47	\$20,961,439 19	5,876 08

Period.	Montana Ter- ritory.	Oregon.	Colorado Ter- ritory.	Arizona Ter- ritory.	Washington Territory.	Idaho Terri- tory.	Utah Terri- tory.	Nevada.	Other sources.	Total.
1804 to 1837.....										\$110,000 00
1838 to 1847.....										5,063,500 00
1848 to 1857.....										2,623,641 00
1848 to 1857.....		\$54,265 00							\$13,900 00	21,037 00
1858 to 1867.....	\$3,990,940 59	193,538 80	\$5,835,160 38	\$7,769 29	\$24,137 55	\$2,799,659 81	\$4,837 11	\$2,502 67	7,318 00	929,067,473 62
1868.....	985,081 53	6,680 39	65,410 70	115 01		90,035 17		860 97	5,108 85	17,459,277 00
Total.....	4,976,023 05	194,904 19	5,900,560 93	7,883 29	96,127 55	2,889,594 98	4,327 11	3,363 64	46,714 38	254,624,180 15

E.—Statement of gold of domestic production, &amp;c.—Continued.

## 2. BRANCH MINT, SAN FRANCISCO.

Period.	Paried from silver.	California.	Colorado Territory.	Nevada.	Oregon.	Dakota Territory.	Washington Territory.	Idaho Territory.	Arizona Territory.	Montana Territory.	Refined gold.	Total.
1854.....		\$10,848,981 23										\$10,848,981 23
1855.....		30,680,437 30										30,680,437 30
1856.....		29,909,818 84										29,909,818 84
1857.....		13,528,226 83										13,528,226 83
1858.....		19,104,369 98										19,104,369 98
1859.....		14,028,554 14										14,028,554 14
1860.....		11,319,913 83										11,319,913 83
1861.....		12,908,392 64										12,908,392 64
1862.....	\$632,623 01	14,029,759 95	\$680 00	\$13,000 00	\$688,000 00							15,704,436 96
1863.....	1,108,456 57	13,045,711 69	59,478 00	11,250 00	3,001,104 00	\$5,700 00	\$12,673 00					17,944,436 96
1864.....	290,800 18	14,863,657 52			2,139,305 00		28,460 84	\$1,257,497 50				18,481,350 30
1865.....	917,325 96	11,089,974 52		5,400 00	1,103,076 54			3,449,981 14	\$20,369 48	\$3,000 00	\$2,598,601 48	18,510,100 09
1866.....	374,393 86	10,024,775 03		43,497 96	1,858,433 11			2,880,203 48	30,430 68	549,723 32	2,665,033 00	17,436,499 18
1867.....	395,750 76	8,179,771 82		48,677 09	975,974 30			2,020,869 72	23,437 51	576,397 80	5,715,960 40	17,836,169 40
1868.....	129,456 25	4,446,139 27		37,414 56	337,183 04			2,867,845 45	77,620 62	268,059 64	8,663,399 01	14,830,117 64
Total..	3,993,706 03	905,857,794 00	60,158 00	159,828 83	9,303,075 99	5,760 00	35,128 84	10,475,737 29	151,859 29	1,397,190 76	19,672,983 90	250,380,920 13

## 3. BRANCH MINT, NEW ORLEANS.

Period.	North Carolina.	South Carolina.	Georgia.	Tennessee.	Alabama.	California.	Colorado Territory.	Other sources.	Total.
1838 to 1847.....					\$61,903 00			\$3,613 00	\$119,699 00
1848 to 1857.....	\$741 00	\$14,306 00	\$37,364 00	\$1,779 00	15,379 00	\$21,606,461 54		3,677 00	21,450,699 54
1858.....		1,911 00	2,317 00	947 00		448,439 84			450,163 96
1859.....			1,560 00	164 12		83,273 41			83,273 41
1860.....					661 53	97,135 00	\$1,770 39		99,566 92
1861 (to January 31).....						19,939 10	1,666 81		21,596 91
Total.....	741 00	16,217 00	41,941 00	2,883 12	77,943 53	22,265,940 89	3,437 20	7,290 00	22,414,983 74

## E.—Statement of gold of domestic production, &amp;c.—Continued.

## 4. BRANCH MINT, DAHLONEGA.

Period.	Utah Territory.	N. Carolina.	S. Carolina.	Georgia.	Tennessee.	Alabama.	California.	Colorado Territory.	Other sources.	Total.
1838 to 1847.....		\$64,351 00	\$65,427 00	\$2,978,353 00	\$32,175 00	\$47,711 00	.....	.....	.....	\$3,218,017 00
1848 to 1857.....		28,978 82	174,811 91	1,159,420 98	9,837 42	11,918 92	\$1,124,712 82	.....	.....	2,502,931 87
1858.....		.....	32,322 28	57,981 45	167 33	.....	5,283 52	.....	.....	95,614 58
1859.....		.....	4,610 35	57,023 12	.....	.....	699 19	.....	.....	63,073 24
1860.....		.....	2,004 36	35,568 92	.....	.....	1,097 37	.....	.....	44,667 21
1861 (to February 28).....	\$145 14	812 79	2,066 91	22,182 14	.....	.....	4,313 79	.....	.....	62,193 05
Total .....	145 14	99,585 19	311,242 81	4,310,459 61	42,119 75	59,629 92	1,136,016 69	35,345 84	951 00	5,985,495 95

## 5. BRANCH MINT, CHARLOTTE, N. C.

Period.	N. Carolina.	S. Carolina.	California.	Total.
1838 to 1847.....	\$1,529,777 00	\$143,941 00	.....	\$1,673,718 00
1848 to 1857.....	2,542,412 68	232,754 17	.....	2,775,166 85
1858.....	170,632 33	5,547 16	.....	176,179 49
1859.....	182,489 61	22,768 71	.....	205,258 32
1860.....	134,481 17	65,558 30	.....	199,039 47
1861 (to March 31).....	.....	.....	.....	.....
Total .....	4,520,820 79	460,522 34	87,321 00	5,068,665 13

E.—Statement of gold of domestic production, &amp;c.—Continued.

## 2. BRANCH MINT, SAN FRANCISCO.

Period.	Parted from silver.	California.	Colorado Territory.	Nevada.	Oregon.	Dakota Territory.	Washington Territory.	Idaho Territory.	Arizona Territory.	Montana Territory.	Refined gold.	Total.
1854.....	.....	\$10,842,281 23	.....	.....	.....	.....	.....	.....	.....	.....	.....	\$10,842,281 23
1855.....	.....	20,860,437 30	.....	.....	.....	.....	.....	.....	.....	.....	.....	20,860,437 30
1856.....	.....	29,309,318 34	.....	.....	.....	.....	.....	.....	.....	.....	.....	29,309,318 34
1857.....	.....	19,526,926 83	.....	.....	.....	.....	.....	.....	.....	.....	.....	19,526,926 83
1858.....	.....	19,104,389 99	.....	.....	.....	.....	.....	.....	.....	.....	.....	19,104,389 99
1859.....	.....	14,098,564 14	.....	.....	.....	.....	.....	.....	.....	.....	.....	14,098,564 14
1860.....	.....	11,319,913 83	.....	.....	.....	.....	.....	.....	.....	.....	.....	11,319,913 83
1861.....	.....	12,306,392 64	.....	.....	.....	.....	.....	.....	.....	.....	.....	12,306,392 64
1862.....	\$623,223 01	14,029,759 95	\$680 00	\$13,000 00	\$988,000 00	.....	\$12,673 00	.....	.....	.....	.....	15,754,392 96
1863.....	1,108,456 57	13,045,711 69	59,479 00	11,250 00	3,001,104 00	.....	.....	.....	.....	.....	.....	17,944,436 26
1864.....	220,800 18	14,863,657 58	.....	.....	2,139,305 00	.....	28,460 94	.....	.....	.....	.....	18,481,350 09
1865.....	217,535 98	11,089,974 58	.....	5,400 00	1,103,076 54	.....	.....	.....	\$20,369 48	\$3,000 00	\$2,598,601 49	18,510,100 09
1866.....	374,383 98	10,024,775 03	.....	43,497 98	858,453 11	.....	.....	.....	30,430 68	549,723 32	2,665,033 00	17,436,499 18
1867.....	385,750 76	8,179,771 82	.....	46,677 09	975,974 30	.....	.....	.....	52,437 51	576,397 80	5,715,260 40	17,836,169 40
1868.....	129,456 25	4,446,139 27	.....	37,414 56	337,183 04	.....	.....	.....	77,620 63	268,059 64	8,683,399 01	14,850,117 84
Total..	3,262,706 03	205,857,784 00	60,153 00	159,228 83	9,303,075 99	5,760 00	35,123 94	10,475,727 29	151,858 29	1,397,190 76	19,672,293 90	250,380,920 13

## 3. BRANCH MINT, NEW ORLEANS.

Period.	North Carolina.	South Carolina.	Georgia.	Tennessee.	Alabama.	California.	Colorado Territory.	Other sources.	Total.
1838 to 1847.....	.....	.....	\$37,364 00	\$1,779 00	\$61,903 00	.....	.....	\$3,613 00	\$119,699 00
1848 to 1857.....	.....	.....	2,317 00	947 00	15,379 00	.....	.....	3,677 00	21,630,692 54
1858.....	.....	.....	1,560 00	164 13	.....	.....	.....	.....	21,450,163 96
1859.....	.....	.....	.....	.....	.....	.....	.....	.....	93,272 41
1860.....	.....	.....	.....	.....	661 53	.....	.....	.....	99,566 92
1861 (to January 31).....	.....	.....	.....	.....	.....	.....	.....	.....	21,598 91
Total.....	741 00	16,217 00	41,241 00	2,883 13	77,943 53	22,265,240 89	3,437 30	7,290 00	22,414,993 74

## E.—Statement of gold of domestic production, &amp;c.—Continued.

## 7. BRANCH MINT, DENVER.

Period.	Colorado Territory.	Montana Territory.	Idaho Territory.	Oregon.	Arizona Territory.	Total.
1864.....	\$498,339 97					\$498,339 97
1865.....	375,065 90	\$63,613 01				438,678 91
1866.....	98,521 38	44,134 13	\$71,310 49	\$1,230 16	\$339 46	160,993 04
1867.....	110,203 62	13,758 92	19,549 89	777 54		130,539 70
1868.....	357,935 11		531 61	6,065 35		357,935 11
Total.....	1,428,056 18	151,506 06	91,391 99	8,073 05	339 46	1,677,366 76

## 8. SUMMARY EXHIBIT OF THE ENTIRE DEPOSITS OF DOMESTIC GOLD AT THE MINT OF THE UNITED STATES AND BRANCHES TO JUNE 30, 1868.

Mint.	Parted from silver.	Virginia.	N. Carolina.	S. Carolina.	Georgia.	Alabama.	Tennessee.	Utah Territory.	Nebraska.	Colorado Territory.	California.
Philadelphia.....	\$113,399 08	\$1,567,910 19	\$4,686,086 38	\$542,667 96	\$2,541,409 38	\$53,627 19	\$36,403 88	\$4,387 11	\$5,876 08	\$5,980,560 93	\$230,861,430 18
San Francisco.....	3,962,716 03		741 00	16,817 00	41,941 00	77,943 53	9,863 18			60,152 00	203,857,764 00
New Orleans.....			4,590,730 79	460,523 34	4,310,459 61	99,629 92	42,119 75			3,437 90	22,965,940 89
Charlotte.....			99,565 19	311,942 81	4,310,459 61	150,664 64	273 64	145 14		35,345 84	87,321 01
Dalhousie.....			147,735 95	95,631 03	150,664 64	9,124 62		83,197 30		7,017,790 04	1,136,016 69
N. Y. assay office.....	432,189 40	21,663 92								1,426,056 18	144,372,812 38
Denver.....											
Total.....	3,806,844 51	1,591,594 11	9,434,839 31	1,356,471 44	7,033,004 63	292,325 96	81,660 39	87,669 55	5,876 08	14,463,372 19	604,660,605 09

Mint.	Montana Territory.	Arizona Territory.	New Mexico Territory.	Oregon.	Nevada.	Washington Territory.	Dakota Territory.	Vermont.	Idaho Territory.	Other sources.	Total.
Philadelphia.....	\$4,978,001 78	\$7,863 29	\$74,063 47	\$184,474 19	\$3,363 64	\$36,127 56	\$2,198 98		\$2,890,594 98	\$44,515 50	\$254,624,440 88
San Francisco.....	1,367,180 76	151,868 28		9,303,075 99	159,228 93	35,129 94	5,760 00		10,625,727 29	19,672,293 90	250,330,930 13
New Orleans.....										7,890 00	22,414,983 74
Charlotte.....											5,068,275 14
Dalhousie.....										931 00	5,945,495 95
N. Y. assay office.....	10,664,054 56	23,618 25	48,676 51	56,479 48	47,917 36			\$1,512 66	556,255 81	644,125 00	164,335,112 55
Denver.....	151,506 06			8,073 05					91,391 99		1,677,366 76
Total.....	17,908,753 16	163,699 31	122,740 98	9,852,102 69	310,539 93	61,260 49	7,956 88	1,512 66	14,163,970 07	90,369,175 40	704,648,915 15

## E.—Statement of gold of domestic production, &amp;c.—Continued.

## 6. ASSAY OFFICE, NEW YORK.

Period.	Parted from silver.	Virginia.	N. Carolina.	S. Carolina.	Georgia.	Alabama.	New Mexico Territory.	California.	Montana Territory.
1854		\$167 00	\$3,916 00	\$355 00	\$1,942 00			\$9,231,457 00	
1855		2,370 00	3,750 00	7,620 00	13,100 00	\$350 00		23,028,856 11	
1856		6,225 00	1,835 07	4,623 29	41,101 25	1,233 62		16,529,005 90	
1857		1,531 00	1,689 00	2,953 00	10,431 00	1,543 00		9,495,957 00	
1858		301 00	7,007 00	6,354 00	12,851 00	2,181 00		19,660,531 46	
1859		456 00	20,722 00	710 00	14,736 00	583 00		11,684,672 25	
1860		4,504 00	9,723 00	670 00	19,368 00		\$6,714 00	6,927,638 76	
1861	\$21,029 00	3,869 00	2,753 00	2,063 00	1,469 00	818 00	\$1,543 00	19,977,636 14	
1862	34,269 00		2,322 00				5,360 00	12,560,947 83	
1863	14,618 00		130 00					346,944 60	
1864	14,618 00				3,422 00	9,969 00	3,924 00	2,177,954 04	\$1,917,518 00
1865	79,303 00	1,863 00	59,526 00		11,161 00	1,135 00		4,454,369 00	3,182,370 00
1866	48,835 50	700 74	57,354 50	713 93	11,084 31		9,615 33	5,103,692 84	4,646,410 00
1867	12,971 90	970 18	35,706 36	587 81	13,889 05		\$1,999 18	2,308,861 33	2,067,756 38
1868									
Total	432,189 40	23,685 92	147,735 95	25,821 03	159,884 64	9,124 62	48,676 51	144,373,812 38	10,664,054 38

Period.	Idaho Territory.	Colorado Territory.	Utah Territory.	Arizona Territory.	Oregon.	Nevada.	Vermont.	Other sources.	Total.
1854									\$9,227,177 00
1855									25,055,696 11
1856								\$1,600 00	16,562,129 16
1857									9,917,836 00
1858					\$5,581 00			27,523 00	19,792,689 46
1859				2,866 00				405 00	11,738,694 25
1860			\$4,680 00	\$1,190 00					6,311,806 36
1861		1,449,166 00	73,734 00	16,871 00	3,181 00	\$40,846 00			90,792,334 14
1862		912,403 10		391 00	905 00		\$298 00		13,786,439 83
1863		937,535 00		391 00	7,813 00	74 00		117,347 00	1,332,319 60
1864	\$201,266 00	715,348 00		3,775 00	8,650 00	949 00	316 00		1,170,061 06
1865		938,563 00		707 00	9,676 00	5,710 00			364,637 00
1866	205,844 00	496,805 00			8,705 00			129,100 00	4,734,368 04
1867	108,467 43	657,390 69			4,377 34				8,557,755 00
1868	40,658 38	657,694 35	4,753 30	985 25	5,925 14	338 36	898 66	973 64	10,909,632 99
Total	556,253 81	7,017,720 04	83,197 30	23,618 25	56,479 46	47,917 36	1,512 66	644,398 64	164,336,114 99



## E.—Statement of gold of domestic production, &amp;c.—Continued.

## 7. BRANCH MINT, DENVER.

Period.		Colorado Terri- tory.	Montana Terri- tory.	Idaho Territory.	Oregon.	Arizona Terri- tory.	Total.
1864.....	\$486,339 97						\$486,339 97
1865.....	375,065 90			\$71,310 49	\$1,230 16		541,539 04
1866.....	96,521 38		44,134 13	19,549 89	777 54		160,969 94
1867.....	110,203 82		13,758 92	531 61	6,065 35		130,539 70
1868.....	357,935 11						357,935 11
Total.....	1,426,056 18		151,506 06	91,391 99	8,073 05	339 48	1,677,366 76

## 8. SUMMARY EXHIBIT OF THE ENTIRE DEPOSITS OF DOMESTIC GOLD AT THE MINT OF THE UNITED STATES AND BRANCHES TO JUNE 30, 1868.

Mint.	Parted from silver.	Virginia.	N. Carolina.	S. Carolina.	Georgia.	Alabama.	Tennessee.	Utah Terri- tory.	Nebraska.	Colorado Ter- ritory.	California.
Philadelphia.....	\$113,399 08	\$1,567,910 19	\$4,686,096 38	\$542,667 96	\$2,541,409 36	\$35,627 19	\$36,403 88	\$4,327 11	\$5,876 08	\$5,980,560 93	\$520,961,439 19
San Francisco.....	3,262,716 03			16,917 00	41,241 00	77,943 53	2,883 12			60,152 00	205,857,794 00
New Orleans.....			4,590,730 79	460,523 94						3,437 90	22,985,940 89
Charlotte.....			99,588 19	311,842 81	4,310,459 61	59,693 92	42,119 75	145 14		35,345 84	1,136,016 63
Danvers.....			147,755 95	25,821 03	159,894 64	9,124 62	273 64	83,197 30		7,017,790 04	144,372,812 38
N. Y. assay office.....	432,189 40	23,683 92								1,426,056 18	
Denver.....											
Total.....	3,802,844 51	1,591,594 11	9,434,839 31	1,358,471 44	7,033,004 63	203,325 96	81,680 39	87,669 55	5,876 08	14,463,272 19	604,680,605 09

Mint.	Montana Ter- ritory.	Arizona Ter- ritory.	New Mexico Territory.	Oregon.	Nevada.	Washington Territory.	Dakota Ter- ritory.	Vermont.	Idaho Terri- tory.	Other sources.	Total.
Philadelphia.....	\$4,976,001 78	\$7,863 29	\$74,063 47	\$184,474 19	\$3,353 64	\$26,127 56	\$2,198 86		\$2,889,594 96	\$44,515 50	\$654,634,440 88
San Francisco.....	1,397,190 76	151,859 20		9,303,075 99	159,238 93	35,133 94	5,760 00		19,672,923 90	7,590 00	250,530,930 13
New Orleans.....											22,414,993 74
Charlotte.....											5,068,575 14
Danvers.....											5,945,495 95
N. Y. assay office.....	10,684,054 26	32,618 25	48,676 51	56,479 46	47,917 36			\$1,512 66	556,353 81	644,135 00	164,335,112 55
Denver.....	151,506 06			8,073 05					91,391 99		1,677,366 76
Total.....	17,908,753 18	182,699 31	122,750 98	9,869,102 99	210,539 93	61,960 49	7,958 86	1,512 66	14,168,970 07	20,369,175 40	704,644,915 15

## X.—Gold coins.

Country.	Denominations.	Weight.	Fineness.	Value.	Value after deduction.
Australia.....	Pound of 1852 .....	0.281	916.5	\$5 32.4	\$5 28.7
	Sovereign of 1855-'60 .....	0.238, 5	916	4 83.7	4 83.3
Austria.....	Ducat .....	0.112	986	2 28.3	2 27
	Sovereign .....	0.363	900	6 75.4	6 72
	New Union crown, assumed .....	0.357	900	6 64.2	6 60.9
Belgium.....	Twenty-five francs.....	0.254	899	4 72	4 69.8
Bolivia.....	Doubloon .....	0.867	870	15 59.3	15 51.5
Brazil.....	Twenty milreis .....	0.575	917.5	10 80.6	10 85.1
Central America.....	Two escudos .....	0.209	853.5	3 68.8	3 66.9
	Four reales .....	0.027	875	48.8	48.6
Chile.....	Old doubloon .....	0.867	870	15 59.3	15 51.5
	Ten pesos .....	0.492	900	9 15.4	9 10.8
Denmark.....	Ten thaler .....	0.427	895	7 90	7 86.1
Ecuador.....	Four escudos .....	0.433	844	7 53.5	7 51.7
England.....	Pound or sovereign, new .....	0.256, 7	916.5	4 86.3	4 83.9
	Pound or sovereign, average .....	0.256, 2	916	4 85.1	4 82.7
France.....	Twenty francs, new .....	0.207, 5	899	3 85.8	3 83.9
	Twenty francs, average .....	0.207	899	3 84.7	3 82.8
Germany, north.....	Ten thaler .....	0.427	895	7 90	7 86.1
	Ten thaler, Prussian .....	0.427	903	7 97.1	7 93.1
	Krone, (crown) .....	0.357	900	6 64.2	6 60.9
Germany, south.....	Ducat .....	0.112	986	2 28.2	2 27.1
Greece.....	Twenty drachms .....	0.185	900	3 44.2	3 42.5
Hindustan.....	Mohur .....	0.374	916	7 68.2	7 64.6
Italy.....	Twenty lire .....	0.207	898	3 84.3	3 82.3
Japan.....	Old cobang .....	0.362	568	4 44	4 41.8
	Old cobang .....	0.289	572	3 57.6	3 55.8
Mexico.....	Doubloon, average .....	0.867, 5	866	15 53	15 45.2
	Doubloon, new .....	0.867, 5	870.5	15 61.1	15 53.3
	Twenty pesos, (Max) .....	1.686	875	19 64.3	19 54.5
Naples.....	Six ducati, new .....	0.245	996	5 04.4	5 01.9
Netherlands.....	Ten guilders .....	0.215	899	3 99.7	3 97.6
New Granada.....	Old doubloon, Bogota .....	0.868	870	15 61.1	15 53.3
	Old doubloon, Papayan .....	0.867	858	15 37.8	15 30.1
	Ten pesos .....	0.525	891.5	9 67.5	9 62.7
Peru.....	Old doubloon .....	0.867	868	15 55.7	15 47.9
	Twenty soles .....	1.035	898	19 21.3	19 11.7
Portugal.....	Gold crown .....	0.308	912	5 80.7	5 77.8
Prussia.....	New Union crown, asumed .....	0.357	900	6 64.2	6 60.9
Rome.....	Two-and-a-half scudi, new .....	0.140	900	2 60.5	2 59.2
Russia.....	Five roubles .....	0.210	916	3 97.6	3 95.7
Spain.....	One hundred reales .....	0.268	898	4 96.4	4 93.9
	Eighty reales .....	0.215	869.5	3 86.4	3 84.5
Sweden.....	Ducat .....	0.111	875	2 23.7	2 22.6
Tunis.....	Twenty-five piastres .....	0.161	900	2 99.5	2 98.1
Turkey.....	One hundred piastres .....	0.231	915	4 36.9	4 34.8
Tuscan.....	Seguin .....	0.112	999	2 31.3	2 30.1

## Weight and value of United States gold coins.

					Weight in grains.
United States.....	Dollar legal.....	0.053.75	900	\$1 00	25.8
	Quarter eagle.....	0.134.37	900	2 50	64.5
	Three dollar .....	0.161.25	900	3 00	77.4
	Half eagle .....	0.268.75	900	5 00	129
	Eagle .....	0.537.5	900	10 00	258
	Double eagle .....	1.075	900	20 00	516

Gold, silver, and copper coinage at the mint of the United States in the several years from its establishment in 1792, the coinage at the branch mints and the assay office, New York, from their organization, to June 30, 1867.

Years.	Gold.	Silver.	Copper.	Total.
1793-1795.....	\$71,485 00	\$370,683 80	\$11,373 00	\$453,541 80
1796.....	102,737 50	79,077 50	10,324 40	192,139 40
1797.....	103,423 50	12,591 45	9,510 34	125,525 29
1798.....	205,610 00	330,291 00	9,797 00	545,698 00
1799.....	213,285 00	323,515 00	9,106 68	545,906 68
800.....	317,760 00	224,486 00	29,274 40	571,520 40
	1,014,890 00	1,440,454 75	79,300 89	2,534,645 64

*Gold, silver, and copper coinage at the mint of the United States, &c.—Continued.*

Years.	Gold.	Silver.	Copper.	Total.
1801 .....	\$432,570 00	\$74,758 00	\$13,698 37	\$510,956 37
1802 .....	423,310 00	56,343 00	34,422 83	516,075 83
1803 .....	258,377 50	87,118 00	25,203 03	370,698 53
1804 .....	258,642 50	100,340 50	12,644 94	371,627 94
1805 .....	170,367 50	149,368 50	13,483 48	333,239 48
1806 .....	324,505 00	471,319 00	5,260 00	801,084 00
1807 .....	437,495 00	567,448 75	9,632 21	1,044,585 96
1808 .....	284,665 00	684,300 00	13,090 00	982,055 00
1809 .....	189,375 00	707,376 00	8,001 53	894,752 53
1810 .....	501,435 00	636,773 50	15,660 00	1,155,868 50
	3,250,742 50	3,569,165 25	151,946 39	6,971,154 14
1811 .....	\$497,905 00	\$608,340 00	\$2,495 95	\$1,108,740 95
1812 .....	290,435 00	814,029 50	10,755 00	1,115,219 50
1813 .....	477,140 00	620,951 50	4,180 00	1,102,271 50
1814 .....	77,270 00	561,687 50	3,578 30	642,535 80
1815 .....	3,175 00	17,308 00	.....	20,483 00
1816 .....	.....	28,575 75	26,208 82	56,785 57
1817 .....	.....	607,783 50	39,484 00	647,267 50
1818 .....	242,940 00	1,070,454 50	31,670 00	1,345,064 50
1819 .....	258,615 00	1,140,000 00	26,710 00	1,425,325 00
1820 .....	1,319,030 00	501,680 70	44,075 50	1,864,786 20
	3,166,510 00	5,970,810 95	191,158 57	9,328,479 52
1821 .....	\$189,325 00	\$225,762 45	\$3,890 00	\$1,018,977 45
1822 .....	86,980 00	803,808 50	20,723 39	915,508 89
1823 .....	72,425 00	893,550 00	.....	967,975 00
1824 .....	93,200 00	1,752,477 00	12,620 00	1,858,297 00
1825 .....	154,385 00	1,564,583 00	14,926 00	1,735,894 00
1826 .....	92,245 00	2,002,090 00	16,344 25	3,110,679 25
1827 .....	131,565 00	2,869,200 00	23,577 32	3,094,342 32
1828 .....	140,145 00	1,575,800 00	25,636 24	1,741,581 24
1829 .....	225,717 50	1,994,578 00	16,580 00	2,306,875 50
1830 .....	643,105 00	2,493,400 00	17,115 00	3,155,620 00
	1,903,092 50	16,781,046 95	151,412 20	18,835,551 65
1831 .....	\$714,270 00	\$3,175,600 00	\$33,603 60	\$3,923,473 60
1832 .....	798,435 00	2,579,000 00	23,690 00	3,401,065 00
1833 .....	978,550 00	2,758,000 00	26,160 00	3,765,710 00
1834 .....	3,954,270 00	3,415,002 00	19,151 00	7,388,423 00
1835 .....	2,186,175 00	3,443,003 00	39,489 00	5,668,667 00
1836 .....	4,135,700 00	3,606,100 00	23,100 00	7,764,900 00
1837 .....	1,148,305 00	2,096,010 00	55,583 00	3,299,898 00
1838 .....	1,809,595 00	2,315,250 00	63,709 00	4,188,547 00
1839 .....	1,375,780 00	2,068,636 00	31,266 61	3,505,682 61
1840 .....	1,690,602 00	1,712,178 00	24,627 00	3,427,407 00
	18,791,862 00	27,199,779 00	342,322 21	46,333,963 21
1841 .....	\$1,102,107 50	\$1,115,875 00	\$15,973 67	\$2,233,956 17
1842 .....	1,833,170 50	2,325,750 00	23,823 90	4,182,754 40
1843 .....	6,302,797 50	3,722,260 00	24,283 20	12,049,330 70
1844 .....	5,428,230 00	2,230,550 00	23,977 52	7,682,757 52
1845 .....	3,756,447 50	1,873,200 00	26,948 04	5,656,595 54
1846 .....	4,034,176 57	2,558,580 00	41,208 00	6,633,965 57
1847 .....	20,221,325 00	2,374,450 00	61,836 69	22,657,611 69
1848 .....	3,775,512 50	2,040,050 00	64,157 99	5,879,720 49
1849 .....	9,007,761 50	2,114,950 00	41,964 32	11,164,685 82
1850 .....	31,981,736 50	1,866,100 00	44,467 50	33,392,304 00
	89,443,326 00	22,226,755 00	380,670 83	112,050,753 83
1851 .....	\$62,614,492 50	\$774,397 00	\$69,635 43	\$63,458,524 93
1852 .....	56,846,187 50	999,410 00	50,630 94	57,896,228 44
1853 .....	55,213,906 94	9,077,571 00	67,059 78	64,358,537 72
1854 .....	52,094,585 47	8,619,270 00	42,636 35	60,756,503 82
1855 .....	52,795,457 20	3,501,245 00	16,630 79	56,312,732 99
1856 .....	59,343,365 35	5,196,670 17	27,106 78	64,567,142 30
1857, (Jan. 1 to June 30, inclusive) .....	25,183,138 68	1,601,644 46	63,510 46	26,848,293 60
1858, fiscal year .....	52,869,800 29	8,233,287 77	234,000 00	61,337,088 06
1859, fiscal year .....	30,409,953 70	6,833,621 47	307,000 00	37,550,575 17
1860, fiscal year .....	23,447,283 35	3,250,636 26	342,000 00	27,039,919 61
	470,838,180 98	48,087,763 13	1,249,612 53	520,175,55 64

Years.	Gold.	Silver.	Copper.	Total.
1861.....	\$80,708,400 64	\$2,883,706 94	\$101,660 00	\$83,693,767 58
1862.....	61,676,576 55	3,231,081 51	116,000 00	65,023,658 06
1863.....	22,645,729 90	1,564,297 23	478,450 00	24,688,477 12
1864.....	23,982,748 31	850,086 99	463,800 00	25,296,635 39
1865.....	30,685,699 95	950,218 69	1,183,330 00	32,819,248 64
1866.....	37,429,430 46	1,596,646 58	646,570 00	39,672,647 04
1867.....	39,838,878 82	1,562,694 18	1,879,540 00	43,281,113 00
1868.....	24,141,245 06	1,592,968 48	1,713,385 00	27,447,616 54
	321,108,709 69	14,231,718 59	6,582,735 00	341,923,157 28

## RECAPITULATION OF COINAGE FROM 1793 TO 1868, INCLUSIVE.

1793-1800, 8 years.....	\$1,014,290 00	\$1,440,454 75	\$79,390 82	\$2,534,135 57
1801-1810, 10 years.....	3,250,742 50	3,569,165 25	151,246 39	6,971,154 14
1811-1820, 10 years.....	3,186,510 00	5,970,810 95	191,158 57	9,348,479 52
1821-1830, 10 years.....	1,903,092 53	16,781,046 93	151,412 20	18,835,551 65
1831-1840, 10 years.....	18,791,862 00	27,199,779 00	342,322 21	46,333,963 21
1841-1850, 10 years.....	89,443,328 00	22,226,755 00	380,670 83	112,050,753 83
1851-1860, 9½ years.....	470,838,180 98	48,087,763 13	1,249,612 53	520,175,556 64
1861-1868, 8 years.....	321,108,709 69	14,231,718 59	6,582,735 60	341,923,163 28
Total 75 years.....	909,516,715 67	139,507,493 62	9,128,548 55	1,058,152,757 84

## RECAPITULATION OF AVERAGES OF COINAGE FOR EACH DECADE FROM 1793 TO 1868, INCLUSIVE.

1793-1800, 8 years.....	\$126,786 25	\$180,056 84	\$9,923 85	\$316,766 94
1801-1810, 10 years.....	325,074 25	356,916 52	15,124 64	697,115 41
1811-1820, 10 years.....	316,651 00	597,081 09	19,115 86	932,847 95
1821-1830, 10 years.....	190,309 25	1,678,104 69	15,141 22	1,883,555 16
1831-1840, 10 years.....	1,879,186 20	2,719,977 90	34,232 22	4,633,396 32
1841-1850, 10 years.....	8,944,332 80	2,222,675 50	38,067 08	11,205,075 38
1851-1860, 9½ years.....	49,561,913 79	5,061,869 80	131,538 16	54,755,321 75
1861-1868, 8 years.....	40,138,587 46	1,778,964 82	822,840 62	42,740,392 90

*Gold, silver, and copper coinage at the mint of the United States, &c.—Continued.*

Years.	Gold.	Silver.	Copper.	Total.
1801.....	\$482,570 00	\$74,758 00	\$13,628 37	\$510,956 37
1802.....	423,310 00	58,343 00	34,422 83	516,075 83
1803.....	258,377 50	87,118 00	25,203 03	370,698 53
1804.....	258,642 50	100,340 50	12,844 94	371,827 94
1805.....	170,367 50	149,388 50	13,483 48	333,239 48
1806.....	324,505 00	471,319 00	5,980 00	801,804 00
1807.....	437,495 00	507,448 75	9,652 21	1,044,595 96
1808.....	284,663 00	684,300 00	13,090 00	982,053 00
1809.....	169,375 00	707,376 00	8,001 53	884,752 53
1810.....	501,435 00	636,773 50	15,680 00	1,153,888 50
	3,250,742 50	3,569,165 25	151,946 39	6,971,154 14
1811.....	\$497,905 00	\$608,340 00	\$2,495 95	\$1,108,740 95
1812.....	290,435 00	814,029 50	10,755 00	1,115,219 50
1813.....	477,140 00	620,951 50	4,180 00	1,102,271 50
1814.....	77,270 00	561,687 50	3,578 30	642,535 80
1815.....	3,175 00	17,308 00	.....	20,483 00
1816.....	.....	28,575 75	28,200 82	56,786 57
1817.....	.....	607,783 50	39,484 00	647,267 50
1818.....	242,940 00	1,070,454 50	31,670 00	1,345,064 50
1819.....	258,615 00	1,140,000 00	26,710 00	1,425,325 00
1820.....	1,319,030 00	501,680 70	44,075 50	1,864,786 20
	3,166,510 00	5,970,810 95	191,158 57	9,328,479 52
1821.....	\$189,325 00	\$225,762 45	\$3,890 00	\$1,018,977 45
1822.....	88,980 00	805,806 50	20,723 39	915,509 89
1823.....	72,425 00	895,550 00	.....	967,975 00
1824.....	93,200 00	1,752,477 00	12,620 00	1,858,297 00
1825.....	156,385 00	1,564,583 00	14,926 00	1,735,894 00
1826.....	92,245 00	2,002,090 00	16,344 25	3,110,679 25
1827.....	131,565 00	2,869,200 00	23,577 32	3,094,342 32
1828.....	140,145 00	1,575,600 00	25,636 24	1,741,381 24
1829.....	286,717 50	1,984,578 00	16,580 00	2,306,875 50
1830.....	643,105 00	2,495,400 00	17,115 00	3,155,620 00
	1,903,092 50	16,781,046 95	151,412 20	18,835,551 65
1831.....	\$714,270 00	\$3,175,600 00	\$33,603 60	\$3,923,473 60
1832.....	798,435 00	2,579,000 00	23,620 00	3,401,055 00
1833.....	978,550 00	2,759,000 00	28,160 00	3,765,710 00
1834.....	3,954,270 00	3,415,002 00	19,151 00	7,388,423 00
1835.....	2,186,175 00	3,443,003 00	39,489 00	5,668,667 00
1836.....	4,135,700 00	3,606,100 00	23,100 00	7,764,900 00
1837.....	1,148,305 00	2,096,010 00	55,563 00	3,299,878 00
1838.....	1,809,585 00	2,315,250 00	63,708 00	4,188,543 00
1839.....	1,375,760 00	2,086,636 00	31,286 61	3,505,682 61
1840.....	1,690,802 00	1,712,178 00	24,627 00	3,427,607 00
	18,791,862 00	27,199,779 00	342,322 21	46,333,963 21
1841.....	\$1,102,107 50	\$1,115,875 00	\$15,973 67	\$2,233,956 17
1842.....	1,833,170 50	2,325,750 00	23,833 90	4,182,754 40
1843.....	8,302,797 50	3,722,260 00	24,283 20	12,049,340 70
1844.....	5,428,230 00	2,230,550 00	23,977 52	7,682,757 52
1845.....	3,756,447 50	1,873,200 00	38,948 04	5,668,595 54
1846.....	4,034,176 57	2,558,580 00	41,208 00	6,633,964 57
1847.....	20,221,365 00	2,374,450 00	61,836 69	22,657,651 69
1848.....	3,775,512 50	2,040,050 00	64,157 99	5,879,720 49
1849.....	9,007,761 50	2,114,950 00	41,964 32	11,164,676 82
1850.....	31,981,738 50	1,866,100 00	44,467 50	33,892,306 00
	89,443,328 00	22,256,755 00	380,670 83	112,080,753 83
1851.....	\$62,614,492 50	\$774,397 00	\$69,635 43	\$63,458,524 93
1852.....	56,846,187 50	999,410 00	50,630 94	57,896,228 44
1853.....	55,213,906 94	9,077,571 00	67,059 78	64,358,537 72
1854.....	52,094,595 47	8,619,270 00	42,638 35	60,756,503 82
1855.....	52,795,457 20	3,501,245 00	16,030 79	56,312,732 99
1856.....	59,343,365 35	5,196,670 17	27,106 78	64,567,142 30
1857, (Jan. 1 to June 30, inclusive)	25,183,138 68	1,601,644 46	63,510 46	26,848,293 60
1858, fiscal year.....	52,866,800 29	8,233,267 77	234,000 00	61,334,068 06
1859, fiscal year.....	30,409,953 70	6,833,681 47	307,000 00	37,550,635 17
1860, fiscal year.....	23,447,983 35	3,250,636 26	342,000 00	27,040,619 61
	470,838,180 98	48,067,762 13	1,942,612 53	520,848,555 64

Chippewas and Arapahoes.	Thirty instalments provided to be expended under 10th article treaty Oct. 28, 1867. For the construction of five buildings for carpenter, farmer, blacksmith, miller, and engineer; for erection of steam circular saw-mill, with grist mill and shingle machine attached, and for construction of school-house or mission building. Three instalments to be expended in presents to the ten persons of said tribe who may grow the most valuable crop. \$2,000 annually for fifteen years.	Not published.	Twenty instalments unprovided for under 10th article treaty Oct. 28, 1867. 4th article treaty Oct. 28, 1867.	20,000 00 23,000 00	200,000 00
Do.	Support of schools and farmer fifteen years.	do	14th article treaty Oct. 28, 1867; three instalments to be appropriated, at \$500 each. 3d article treaty Nov. 18, 1854; one instalment yet due. Same treaty 5th article; estimated for schools, \$1,200; farmer, \$1,000; one appropriation due. 4th article treaty Oct. 18, 1860.	1,500 00 2,000 00 2,200 00	
Chasika, Sooton, and Umpqua.	For this amount to be placed to the credit of the educational fund of the Chippewas of Saginaw, Swan creek, and Black River. Twenty instalments in coin, goods, implements, &c., and for education.	Vol. 10, page 1122.	4th article treaty Sept. 30, 1854; six instalments unappropriated, estimated at \$19,000. 5th article treaty Sept. 30, 1854; six instalments unappropriated, estimated at \$6,360 each. Eight instalments unappropriated, at \$1,060 each. 12th article treaty Sept. 30, 1854, and 3d article treaty April 7, 1866, estimated at \$1,600 per annum.	114,000 00 38,160 00 8,480 00	
Do.	Twenty instalments for six smiths and assistants, and for iron and steel.	do	Estimated at \$5,762 63 per annum.	1,800 00 5,762 63	
Do.	For support of a smith and shop, and pay of two farmers during the pleasure of the President.	Vol. 11, page 1112; vol. 14, page 766	3d article treaty April 7, 1866; seventeen instalments unprovided, estimated at \$1,500 each. 3d article treaty April 7, 1866; seventeen instalments unprovided, estimated at \$1,600 each. 3d article treaty April 7, 1866; annuity, \$3,500; goods, &c., \$6,300; provisions, ammunition, and tobacco, \$1,000; seventeen instalments unappropriated. 6th article treaty April 7, 1866; ten instalments of the second series, at \$9,000 01; eight instalments to be appropriated.	25,500 00 27,200 00 187,000 00 1,500 00	
Chippewas, Boies Fort band.	For insurance, transportation, &c., of annuities and provisions. Twenty instalments for support of one blacksmith and assistant, and for tools, iron, &c.	Vol. 14, page 766			
Do.	Twenty instalments for the support of schools, and for the instruction of the Indians in farming and purchase of seed, tools, &c.	do			
Do.	Twenty instalments of annuity in money, goods, and other articles, in provisions, ammunition, and tobacco.	do			
Do.	For transportation, &c., of annuity goods, money, goods, support of schools, provisions, and tobacco; 4th article treaty Oct. 4, 1842; 8th article treaty Sept. 30, 1854, and 3d article treaty May 7, 1864.	Vol. 7, page 592; vol. 10, page 1111; and page 86, sec. 3. pamphlet copy of laws.			
Chippewas of the Mississippi.					

NOTE.—The reference mark thus (\*) are to the pamphlet copy of Laws, 1st session 36th Congress.

Statement showing the present liabilities of the United States to Indian tribes under stipulations of treaties, &amp;c.

Names of tribes.	Description of annuities, stipulations, &c.	Reference to laws; Statutes at Large.	Number of installments yet unappropriated, explanations, remarks, &c.	Annual amount necessary to meet stipulations, indefinite to time, now allowed, but liable to be discontinued.	Aggregate of future appropriations that will be required during a limited number of years to pay limited annuities incidentally necessary to effect the payment.	Amount of annual liabilities of a permanent character.	Amount held in trust by the United States on which five per cent. is annually invested and amounts which invested at five per cent. would produce permanent annuities.
Ambadolines .....	Twenty installments to be made during the pleasure of Congress; to be expended at the discretion of the President in such articles, goods, and provisions as he may from time to time determine; \$10,000 of which may be expended in the purchase of stock, animals, &c.	Not published .....	7th article treaty July 18, 1866, eighteen installments unappropriated, estimated at \$30,000 each.	.....	\$540,000 00	.....	.....
Arickarees, Gros Ventres, and Mandan.	Twenty installments to be made during the pleasure of Congress; to be expended in such goods, provisions, and other articles as the President may from time to time determine; \$3,000 of which to be expended in stock, animals, &c.	do .....	7th article treaty July 27, 1866, eighteen installments unappropriated, estimated at \$40,000 each.	.....	720,000 00	.....	.....
Apaches, Kiowas, and Comanches.	Thirty installments provided to be expended under 10th article treaty Oct. 21, 1867.	do .....	Twenty-nine installments unappropriated at \$30,000 each.	.....	870,000 00	.....	.....
Do .....	Purchase of clothing.	do .....	10th article treaty Oct. 21, 1867.	\$36,000 00	.....	.....	.....
Do .....	For construction of buildings for carpenter, farmer, blacksmith, miller and engineer.	do .....	4th article treaty Oct. 21, 1867 estimated at \$2,000 each house.	10,000 00	.....	.....	.....
Do .....	For erection of steam circular saw-mill with grist mill and shingle machine attached.	do .....	4th article treaty Oct. 21, 1867.	8,000 00	.....	.....	.....
Do .....	For pay of carpenter, farmer, blacksmith, miller, and engineer, physician and teacher.	do .....	14th article treaty Oct. 21, 1867.	7,700 00	.....	.....	.....
Do .....	For construction of school-house or mission building and dwelling house for Tsch-e-wa, (or Silver Brooch.)	do .....	4th and 15th article treaty Oct. 21, 1867.	5,750 00	.....	.....	.....
Do .....	Three installments to be expended in presents to ten persons of said tribe who shall be the most valuable crops.	do .....	15th article treaty Oct. 21, 1867; three installments unappropriated, at \$500 each.	.....	1,500 00	.....	.....
Do .....	For transportation of stock, &c.	do .....	24 article treaty Jan. 23, 1855; one installment to be appropriated.	7,000 00	.....	.....	.....
Calapooias, Molallas, and Clackamas of Willamette valley.	Five installments of the 3d series of annuity for beneficial objects.	Vol. 10, page 1144.	.....	.....	6,500 00	.....	.....

Chippewas and Arapahoes.	Thirty instalments provided to be expended under 10th article treaty Oct. 28, 1867.	Not published.	Twenty-nine instalments unappropriated, at \$20,000 each.	300,000 00	
Do.	For the purchase of clothing.	do	10th article treaty Oct. 28, 1867.	90,000 00	
Do.	For the construction of five buildings for carpenter, farmer, blacksmith, miller, and engineer; for erection of steam circular saw-mill, with grist mill and shingle machine attached, and for construction of school-house or mission building.	do	4th article treaty Oct. 28, 1867.	23,000 00	
Do.	Three instalments to be expended in presents to the ten persons of said tribe who may grow the most valuable crop.	do			1,500 00
Chasika, Scotton, and Umpqua.	\$2,000 annually for fifteen years.	Vol. 10, page 1129.	14th article treaty Oct. 28, 1867; three instalments to be appropriated, at \$500 each.		2,000 00
Do.	Support of schools and farmer fifteen years.	Vol. 10, page 1132.	3d article treaty Nov. 18, 1854; one instalment yet due.		2,200 00
Chippewas of Saginaw, Swan creek, and Black river.	For this amount to be placed to the credit of the educational fund of the Chippewas of Saginaw, Swan creek, and Black river.	Vol. 14, page 637.	Same treaty 5th article; estimated for schools, \$1,200; farmer, \$1,000; one appropriation due.		
Chippewas of Lake Superior.	Twenty instalments in coin, goods, implements, &c., and for education.	Vol. 10, page 1111.	4th article treaty Oct. 18, 1860.	90,000 00	
Do.	Twenty instalments for six smiths and assistants, and for iron and steel.	do	4th article treaty Sept. 30, 1854; six instalments unappropriated, estimated at \$19,000.	114,000 00	
Do.	Twenty instalments for the seventh smith, &c.	do	5th article treaty Sept. 30, 1854; six instalments unappropriated, estimated at \$6,360 each.	38,160 00	
Do.	For support of a smith and shop, and pay of two farmers during the pleasure of the President.	Vol. 11, page 1112.	Eight instalments unappropriated, at \$1,060 each.		8,480 00
Do.	For insurance, transportation, &c., of annuities and provisions.	Vol. 14, page 766.	12th article treaty Sept. 30, 1854, and 3d article treaty April 7, 1866, estimated at \$1,800 per annum.	1,800 00	
Chippewas, Boie Forte band.	Twenty instalments for support of one blacksmith and assistant, and for tools, iron, &c.	do	Estimated at \$5,762 63 per annum.	5,762 63	
Do.	Twenty instalments for the support of schools, and for the instruction of the Indians in farming and purchase of seed, tools, &c.	do	3d article treaty April 7, 1866; seventeen instalments unappropriated, estimated at \$1,500 each.	25,500 00	
Do.	Twenty instalments of annuity in money, goods, and other articles, in provisions, ammunition, and tobacco.	do	3d article treaty April 7, 1866; annuity, \$3,500; goods, &c., \$6,500; provisions, ammunition, and tobacco, \$1,000; seventeen instalments unappropriated.	27,200 00	
Do.	For transportation, &c., of annuity goods, money, goods, support of schools, provisions, and tobacco; 4th article treaty Oct. 4, 1842; 8th article treaty Sept. 30, 1854, and 3d article treaty May 7, 1864.	Vol. 7, page 592.	10th article treaty April 7, 1866; Ten instalments of the second series, at \$9,000 01; eight instalments to be appropriated.	187,000 00	
Chippewas of the Mississippi.		Vol. 10, page 1111; and page 86, sec. 3. pamphlet copy of laws.		1,500 00	72,000 08

NOTE.—The reference mark thus (\*) are to the pamphlet copy of Laws, 1st session 39th Congress.



Statement showing the present liabilities of the United States to Indian tribes, &amp;c.—Continued.

Name of tribe.	Description of annuities, stipulations, &c.	Reference to laws; Statutes at large.	Number of instalments yet unappropriated, explanations, remarks, &c.	Annual amount necessary to meet withdrawals, indefinite as to time, now allowed, but liable to be discontinued.	Aggregate of future appropriations that will be required during a limited number of years to pay limited annuities incidentally necessary to effect the payment.	Amount of annual liabilities of a permanent character.	Amount held in trust by the United States on which the per cent is annually paid; and amounts which, invested at five per cent, would produce permanent annuities.
Chippewas of the Mississippi—Continued.	Two farmers, two carpenters, two smiths and assistants, iron and steel; same article and treaty.	Vol. 7, page 593; vol. 10, page 111; pamphlet copy laws, 3d sess. 38th Congress, page 86, sec. 3.	Ten instalments of the second series, at \$1,400; eight instalments unappropriated.	.....	\$11,200 00	.....	.....
Do.....	Twenty instalments in money of \$20,000 each.	Vol. 10, page 1167.	3d article treaty Feb. 22, 1855; six unexpended.	.....	120,000 00	.....	.....
Do.....	Twenty-six instalments of \$1,000 each to be paid to the Chippewas of the Mississippi.	do.....	3d article treaty Aug. 2, 1847, and 5th article treaty Mar. 19, 1867; four instalments unappropriated.	.....	4,000 00	.....	.....
Do.....	Ten instalments for support of schools in promoting the progress of the people in agriculture, and assist them to become self-sustaining; support of physician, and purchase of medicine.	Not published.....	3d article treaty Mar. 19, 1867; nine instalments unappropriated, at \$1,500.	.....	103,500 00	.....	.....
Do.....	For insurance, transportation, &c., of annuities and provisions.	do.....	6th article treaty Mar. 19, 1867.....	\$5,000 00	.....	.....	.....
Chippewas, Pillager and Lake Winnebagoish bands.	Money \$10,666 66; goods \$8,000; and purpose of utility, \$4,000; 3d article treaty of Feb. 22, 1855.	Vol. 10, page 1168.	Thirty instalments; sixteen instalments unappropriated, estimated at \$22,666 66.	.....	382,666 53	.....	.....
Do.....	For purposes of education; same article and treaty.	do.....	Twenty instalments of \$3,000 each; six instalments yet due.	.....	18,000 00	.....	.....
Do.....	For support of smiths' shops; same article and treaty.	do.....	Fifteen instalments of \$2,120 each; one yet due.	.....	2,120 00	.....	.....
Do.....	For engineer at Leech lake; same article and treaty.	do.....	Ten instalments of \$400 each; one unappropriated.	.....	600 00	.....	.....
Chippewas of the Mississippi, Pillager and Lake Winnebagoish bands of Chippewa Indians Minnesota.	Ten instalments of \$1,500 each, to furnish said Indians with oxen, log chains, &c., 5th article treaty May 7, 1864.	Vol. 13, page 694.	Five instalments unappropriated.	.....	7,500 00	.....	.....
Do.....	Support of two carpenters, two blacksmiths, 4 farm laborers, and one physician, ten years.	do.....	Estimated at \$7,700 per annum; 5 instalments to be appropriated.	.....	36,500 00	.....	.....

Do.....	This amount to be applied for the support of a saw-mill, as long as the President may deem necessary.	.....do.....	6th article treaty May 7, 1864; annual appropriation.	1,000 00	.....	.....
Do.....	Pay of services and travelling expenses of a board of visitors, not more than five persons, to attend annuity payments to the Indians, &c.	.....do.....	7th article treaty May 7, 1864.....	650 00	.....	.....
Do.....	For pay of female teachers employed on the reservation.	Vol. 13, page 685.....	13th article treaty May 7, 1864.....	1,000 00	.....	.....
Chippewas of Red Lake and Pembina tribe of Chippewas.	\$10,000, as annuity, to be paid per capita to the Red Lake band, and \$5,000 to the Pembina band, during the pleasure of the President.	Vol. 13, pages 688 and 689.	3d article supplementary treaty April 12, 1864; estimated for annual appropriation required.	15,000 00	.....	.....
Do.....	Fifteen instalments of \$12,000 each, for the purpose of supplying them with gilling twine, cotton maitre, linsey, blankets, sheetings, &c.	Vol. 13, pages 689 and 690.	3d article supplementary treaty April 12, 1864; estimated for Red Lake band, \$8,000; Pembina band, \$4,000; ten instalments unappropriated.	120,000 00	.....	.....
Do.....	One blacksmith, one physician, &c., one miller, one farmer, \$3,800; iron and steel, and other articles, \$1,500; carpentering, &c., \$1,000.	Vol. 13, page 690.....	4th article supplementary treaty April 12, 1864; fifteen instalments, ten unappropriated, at \$6,400 each.	64,000 00	.....	.....
Do.....	To defray the expenses of a board of visitors, not more than three persons, to attend the annuity payments of said Chippewa Indians.	Vol. 13, page 698.....	6th article treaty Oct. 2, 1863; fifteen instalments of \$390 each; ten unappropriated.	3,900 00	.....	.....
Do.....	For insurance and transportation of annuity goods, &c., and material for building mill, &c., &c.	.....	Estimated at \$10,000 per annum.	10,000 00	.....	.....
Chickasaws.....	For permanent annuity in goods.....	Vol. 1, page 619.....	Act of Feb. 25, 1799; \$3,000 per year.	\$3,000 00	.....	.....
Choctaws.....	Permanent annuities.....	Vol. 7, pages 99 and 614, and vol. 11, pages 213 and 236	2d article treaty Nov. 16, 1805, \$3,000; 13th article treaty Oct. 18, 1820, \$600; 2d article treaty Jan. 20, 1825, \$6,000.	9,600 00	.....	.....
Do.....	Provisions for smiths, &c.....	Vol. 7, page 212.....	6th article treaty Oct. 18, 1820, and 9th article treaty Jan. 20, 1825.	920 00	.....	.....
Do.....	Interest on \$390,257 92; articles 10 and 13 treaty Jan. 22, 1855.	Vol. 11, pages 613 and 614.	Five per cent. for educational purposes.	19,512 89	\$390,257 80	.....
Confederated bands and tribes in Middle Oregon.	For beneficial objects, at the discretion of the President; 2d article treaty June 25, 1855.	Vol. 12, page 964.....	Five instalments, of \$6,000 each, of the 2d series, one unappropriated.	6,000 00	.....	.....
Do.....	For farmer, blacksmith, and wagon and plough maker, for the term of fifteen years.	Vol. 12, page 965.....	4th article treaty June 25, 1855; six instalments unappropriated, estimated at \$3,500 each.	21,000 00	.....	.....
Do.....	For physician, sawyer, miller, superintendent of farming, and school teacher, twenty years.	.....do.....	4th article treaty June 25, 1855; eleven instalments unappropriated, estimated at \$5,600 each.	61,600 00	.....	.....
Do.....	Salary of head chief of the confederated bands twenty years.	.....do.....	4th article treaty June 25, 1855; eleven instalments unappropriated, estimated at \$500 each.	5,500 00	.....	.....
Creeks.....	Permanent annuities.....	Vol. 7, pages 36, 69, and 287, and vol. 11, page 700.	4th article treaty Aug. 7, 1790, \$1,500; 3d article treaty June 16, 1802, \$3,000; 4th article treaty Jan. 24, 1826, \$20,000.	24,500 00	490,000 00	.....

Statement showing the present liabilities of the United States to Indian tribes, &amp;c.—Continued.

Names of tribes.	Description of annuities, stipulations, &c.	Reference to laws; Statutes at Large.	Number of instalments yet appropriated, explanations, remarks, &c.	Annual amount necessary to meet stipulations, indefinite as to time now allowed, liable to be discontinued.	Aggregate of future appropriations that will be required during a limited number of years to pay limited annuities incidentally necessary to effect the payment.	Amount of annual liabilities of a permanent character.	Amount held in trust by the United States on which five per cent. is annually paid; and amounts which, invested at five per cent., would produce permanent annuities.
Creeks—Continued.							
Do.....	Smiths, shops, &c.....	Vol. 7, page 287.....	8th article treaty Jan. 24, 1828; say \$1,110.			\$1,110 00	\$22,200 00
Do.....	Wheelwright, permanent.....	Vol. 7, p. 287, and Vol. 11, p. 700.	8th article treaty Jan. 24, 1828; say \$600.			600 00	12,000 00
Do.....	Allowance during the pleasure of the President.	Vol. 7, pages 287 and 419.	5th article treaty Feb. 14, 1833, and 8th article treaty Jan. 24, 1828.	\$4,710 00			
Do.....	Interest on \$200,000, held in trust; 6th article treaty August 7, 1856.	Vol. 11, page 700.....	Five per cent. for education.....			10,000 00	200,000 00
Do.....	Interest on \$775,168, held in trust; 3d article treaty June 14, 1866.	Vol. 14, page 786.....	Five per cent. to be expended under the direction of the Secretary of the Interior.			38,758 40	775,168 00
Do.....	For transportation of such articles as may be purchased for the Creek nation.	.....	3d article treaty June 14, 1866.....	5,000 00			
Crows .....	Twenty instalments for pay of nineteen half-breeds, in goods or money, at the discretion of the President, \$50 each.	Not published .....	7th article treaty July 16, 1866; eighteen instalments unappropriated, estimated at \$950 each.		\$17,100 00		
Do.....	This amount to be paid Pierre Chien, in consideration of the friendship and services rendered by him to the Crow Indians.	Not published .....	7th article treaty July 16, 1866.....	200 00			
Do.....	For construction of warehouse or storeroom, \$2,500; agency buildings, \$3,000; residence for physician, \$3,000; five buildings for carpenter, farmer, blacksmith, miller, and engineer, \$10,000; school-room or mission building, \$2,500; and erection of steam circular saw mill, with grist mill and shingle machine attached, \$6,000.	Not published .....	Estimated at \$29,000.....	29,000 00			
Do.....	For pay of physician, carpenter, miller, engineer, farmer, and blacksmith.	Not published .....	Estimated at \$6,600.....	6,600 00			
Delawares .....	Life annuity to chief .....	Not published .....	Private act to supplementary treaty Sept. 24, 1859, to treaty Oct. 3, 1818.	100 00			

Dwamish and other allied tribes in Washington Territory.	For \$150,000, under the direction of the President, in twenty installments.	Vol. 12, page 928	6th article treaty Jan. 22, 1855; eleven installments unappropriated.	82,500 00	.....
Do.....	Twenty installments for an agricultural school and teacher; 14th article treaty Jan. 22, 1855.	Vol. 12, page 929	Eleven installments unappropriated, estimated at \$1,000 each.	33,000 00	.....
Do.....	Twenty installments for smith and carpenter shops and tools; 14th article treaty Jan. 22, 1855.	do	Eleven installments unappropriated, estimated at \$500 each.	5,500 00	.....
Do.....	Twenty installments for blacksmith, carpenter, farmer, and physician.	do	Eleven installments unappropriated, estimated at \$4,600 each.	50,600 00	.....
Flatheads and other confederated tribes.	Five installments of the third series, for beneficial objects, under the direction of the President.	Vol. 12, page 976	4th article treaty July 16, 1855; five installments unappropriated.	20,000 00	.....
Do.....	Twenty installments for support of an agricultural and industrial school, providing necessary furniture, books, stationery, &c., and for the employment of suitable instructors therefor.	Vol. 12, page 977	5th article treaty July 16, 1855; agricultural and industrial school, &c., \$300; pay of instructors, \$1,800; eleven installments unappropriated, estimated at \$2,100 each.	22,100 00	.....
Do.....	Twenty installments for two farmers, two millers, one blacksmith, one gunsmith, one tinsmith, carpenter and joiner, and wagon and plough maker, \$7,400; and keeping in repair blacksmith's, carpenter's, and wagon and plough maker's shops, and furnishing tools therefor, \$500.	do	5th article treaty July 16, 1855; eleven installments unappropriated, estimated at \$7,900 each.	86,900 00	.....
Do.....	Twenty installments for keeping in repair flouring and saw mill, and supplying the necessary fixtures.	do	5th article treaty July 16, 1855; eleven installments unappropriated, estimated at \$500 each.	5,500 00	.....
Do.....	Twenty installments for pay of physician, \$1,400, and keeping in repair hospital and furnishing the necessary medicine, \$300.	do	5th article treaty July 16, 1855; eleven installments unappropriated, estimated at \$1,700 each.	18,700 00	.....
Do.....	For keeping in repair the buildings of employes, &c., for twenty years.	do	5th article treaty July 16, 1855; eleven installments unappropriated, estimated at \$300 each.	3,300 00	.....
Do.....	For \$500 per annum for twenty years for each of the head chiefs; 5th article treaty July 16, 1855.	do	Eleven installments unappropriated, estimated at \$1,500 each.	16,500 00	.....
Do.....	For insurance and transportation of annuity goods and provisions.	do	5th article treaty July 16, 1855.	11,990 41	.....
Iowa.	Interest on \$57,000, being the balance of \$157,500.	Vol. 10, page 1071.	9th article treaty May 7, 1854.	2,875 00	57,500 00
Kansas.	Interest on \$200,000, at 5 per cent.	Vol. 9, page 842	3d article treaty Jan., 1846.	10,000 00	200,000 00
Kickapoo.	Interest on \$100,000, at 5 per cent.	Vol. 10, page 1079.	5th article treaty May 18, 1854; \$172,000 heretofore appropriated.	5,000 00	100,000 00
Do.....	Gradual payment on \$250,000.	do	due.	27,000 00	.....
Klamaths and Modocs.	Five installments of \$2,000, to be applied under the direction of the President.	.....	2d article treaty Oct. 14, 1864; two installments unappropriated.	16,000 00	.....

Statement showing the present liabilities of the United States to Indian tribes, &amp;c.—Continued.

Names of tribes.	Description of annuities, stipulations, &c.	Reference to laws; Statutes at Large.	Number of instalments yet unappropriated, explanations, remarks, &c.	Annual amount necessary to meet stipulations, inductive as to time, now allowed, but liable to be discontinued.	Aggregate of future appropriations that will be required during a limited number of years to pay limited annuities incidentally necessary to effect the payment.	Amount of annual liabilities of a permanent character.	Amount held in trust by the United States on which five per cent. is annually paid; and amounts which, invested at five per cent., would produce permanent annuities.
Klamaths and Modocs—Continued.	For keeping in repair saw and flouring mills and buildings for blacksmiths, carpenters, wagon and plough maker, manual labor school, and hospital for 20 years.	.....	4th article treaty Oct. 14, 1864; 18 instalments unappropriated, estimated at \$1,000 each.	.....	\$18,000 00	.....	.....
Do.....	For purchase of tools and materials for saw and flouring mills, carpenter, blacksmith, wagon and plough maker's shops, and books and stationery for the manual labor school.	.....	4th article treaty Oct. 14, 1864; 20 instalments of \$1,500 each, 17 unappropriated.	.....	25,500 00	.....	.....
Do.....	For pay of superintendent of farming, farmer, blacksmith, sawyer, carpenter, and wagon and plough maker 15 years.	.....	8th article treaty Oct. 14, 1864; 12 instalments of \$6,000 each, unappropriated.	.....	72,000 00	.....	.....
Do.....	For pay of physician, miller, and two school teachers for 20 years.	.....	5th article treaty Oct. 14, 1864; 17 instalments of \$3,600 each, unappropriated.	.....	61,200 00	.....	.....
Makahs .....	Four instalments of \$30,000, for beneficial objects, under the direction of the President, (being 4th series.)	Vol. 12, page 940.....	5th article treaty Jan. 31, 1855; one instalment of \$1,500, unappropriated.	.....	1,500 00	.....	.....
Do.....	Twenty instalments for an agricultural and industrial school and teachers.	Vol. 12, page 941.....	11th article treaty Jan. 31, 1855; 11 instalments of \$2,500 each, unappropriated.	.....	27,500 00	.....	.....
Do.....	Twenty instalments for smith, carpenter shops, and tools.	.....do .....	11th article treaty Jan. 31, 1855; 11 instalments of \$500 each, unappropriated.	.....	5,500 00	.....	.....
Do.....	Twenty instalments for blacksmith, carpenter, farmer, and physician.	.....do .....	11th article treaty Jan. 31, 1855; 11 instalments of \$4,600 each, unappropriated.	.....	50,600 00	.....	.....
Menomonees .....	Pay of miller for 15 years.....	Vol. 10, page 1065..	3d article treaty May 12, 1854; two instalments of \$600 each, unappropriated.	.....	1,200 00	.....	.....
Do.....	Fifteen instalments to pay \$242,686 for cession of lands.	Vol. 10, page 1068..	4th article treaty May 12, 1854; and 8th article amendment thereto; 12 instalments of \$16,179 06 each, unappropriated.	.....	194,148 72	.....	.....

Milanes of Kansas.	Vol. 7, pages 191 and 194; Vol. 10, page 1065.	8th article treaty Oct. 6, 1854, 5th article treaty Oct. 23, 1854, and 4th article treaty June 5, 1854; say \$840 for shop and \$600 for miller.	\$70,800 00
Do.	Vol. 10, page 1084.	\$150,000 of said sum payable in 20 instalments of \$7,500 each, 11 unappropriated.	\$9,540 00
Do.	do	3d article treaty June 5, 1854	82,500 00
Milanes of Indiana.	Vol. 10, page 1069.	Senate amendment to 4th article treaty June 5, 1854.	2,500 00
Milanes of Eel river.	Vol. 7, pages 51, 91, 146, and 116.	4th article treaty 1793, 3d article treaty 1853, and 3d article treaty Sept. 1809; aggregate.	11,062 84
Do.	Vol. 12, page 981.	2d article treaty Dec. 21, 1855; one instalment of \$1,500 unappropriated.	1,100 00
Do.	do	2d article treaty Dec. 21, 1855; amount necessary during the pleasure of the President.	1,500 00
Do.	Vol. 12, page 982.	3d article treaty Dec. 21, 1855; one instalment of \$2,000 unappropriated.	2,000 00
Do.	Vol. 10, page 1123.	4th article treaty Dec. 26, 1854; still unappropriated.	5,250 00
Nisqually Puyallup, and other bands of Indians.	Vol. 10, page 1134.	10th article treaty Dec. 26, 1854; six instalments of \$4,700 each, unappropriated.	40,200 00
Do.	do	10th article treaty Dec. 26, 1854; six instalments of \$1,500 each, unappropriated.	9,000 00
Navajos	Not published.	7th and 8th articles treaty June 1, 1868; estimated for articles of clothing for the Indians in the sum of \$40,000, and for seeds, farmular, implements, work-cattle, &c. \$140,000.	180,000 00
Do.	do	5th article treaty June 1, 1868; estimated at \$36,220.	36,220 00
Nes Peres	Vol. 12, page 958.	4th article treaty June 11, 1855; one instalment of \$8,000 unappropriated.	8,000 00
Do.	Vol. 12, page 959.	5th article treaty June 11, 1855; eleven instalments of \$3,700 each, unappropriated.	40,700 00
Do.	do	5th article treaty June 11, 1855; eleven instalments of \$9,400 each, unappropriated.	103,400 00

Statement showing the present liabilities of the United States to Indian tribes, &amp;c.—Continued.

Names of tribes.	Description of annuities, stipulations, &c.	Reference to laws; Statutes at Large.	Number of instalments yet unappropriated, explanations, remarks, &c.	Annual amount necessary to meet stipulations, in addition to time now allowed, but liable to be discontinued.	Aggregate of future appropriations that will be required during a limited number of years to pay limited annuities incidentally necessary to effect the payment.	Amount of annual liabilities of a permanent character.	Amount held in trust by the United States on which five per cent. is annually paid; and amounts which, invested at five per cent., would produce permanent annuities.
Nes Perceés—Cont'd.	Twenty instalments for keeping in repair grist and saw mill, and providing the necessary tools.	Vol. 12, page 959	5th article treaty June 11, 1855, eleven instalments of \$500 each, unappropriated.	.....	\$5,500 00	.....	.....
Do.....	Twenty instalments for pay of physician and keeping in repair hospital and furnishing necessary medicine, &c.	.....do.....	5th article treaty June 11, 1855, eleven instalments of \$1,700 each, unappropriated.	.....	18,700 00	.....	.....
Do.....	Twenty instalments for keeping in repair buildings for employes.	.....do.....	5th article treaty June 11, 1855, eleven instalments of \$300 each, unappropriated.	.....	3,300 00	.....	.....
Do.....	Twenty instalments for salary of head chief.	.....do.....	5th article treaty June 11, 1855, eleven instalments of \$500 each, unappropriated.	.....	5,500 00	.....	.....
Do.....	Twenty instalments for keeping in repair the blacksmith, tinsmith, gunsmith, carpenter, and wagon and plough maker's shops, and providing necessary tools therefor.	.....do.....	5th article treaty June 11, 1855, eleven instalments of \$500 each, unappropriated.	.....	5,500 00	.....	.....
Do.....	Four instalments to enable the Indians to remove and locate upon the reservation, to be expended in ploughing land and fencing lots.	Vol. 14, page 649	4th article treaty June 9, 1863, one instalment of \$20,000 unappropriated.	.....	20,000 00	.....	.....
Do.....	Sixteen instalments for boarding and clothing children who attend school, providing school and boarding houses with necessary furniture, and purchase of wagons, teams, tools, &c.	.....do.....	4th article treaty June 9, 1863, thirteen instalments of \$3,000 each, unappropriated.	.....	39,000 00	.....	.....
Do.....	For salary of two subordinate chiefs.	Vol. 14, page 650	5th article treaty June 9, 1863, thirteen instalments of \$2,500 each, unappropriated.	\$1,000 00	32,500 00	.....	.....
Do.....	Fifteen instalments for repairs of houses, mills, shops, &c., and providing necessary furniture, tools, &c.	.....do.....	5th article treaty June 9, 1863, thirteen instalments of \$2,500 each, unappropriated.	.....	.....	.....	.....
Do.....	For salary of two matrons to take charge of the boarding schools, two assistant teachers, one farmer, one carpenter, and two millers.	.....do.....	5th article treaty June 9, 1863, ..... each, unappropriated.	7,600 00	.....	.....	.....
Omahas.....	Fifteen instalments, being the third series, in money or otherwise.	Vol. 10, page 1814	4th article treaty March 16, 1854, for instalment of \$20,000 each, unappropriated.	.....	280,000 00	.....	.....

Do.....	Ten instalments, for pay of engineer and assistant, miller and assistant, farmer and blacksmith and saw mill, keeping in repair grist and saw mills, support of blacksmith shop, and furnishing tools for the same.	Vol. 10, page 1044, and Vol. 14, page 668.	24th article treaty March 16, 1864, and 3d article treaty March 16, 1865; estimated engineer and assistant, \$1,800; miller and assistant, \$1,200; farmer, \$800; blacksmith and assistant, \$1,200; keeping in repair grist and saw mills, and support of blacksmith shop, \$850; seven instalments of \$5,700 each, unappropriated.	30,000 00		
Osages.....	Interest on \$69,120 at 5 per centum, for educational purposes.	Vol. 7, page 942.	Senate resolutions January 19, 1838, 6th article treaty Jan. 2, 1838.		\$3,456 00	\$69,120 00
Do.....	Interest on \$300,000 at 5 per centum, to be paid semi-annually in money, or such articles as the Secretary of the Interior may direct.	Vol. 14, page 687.	1st article treaty Sept. 29, 1865.		15,000 00	300,000 00
Ottawas and Chippewas of Michigan.	For transportation of goods, provisions, &c. For equal annual instalments, in coin, of the sum of \$296,000, being the unpaid part of the principal sum of \$306,000.	Vol. 11, page 694.	do 2d article treaty July 31, 1853, three instalments of \$31,500 each, unappropriated, to be distributed per capita, in the usual manner of paying annuities.	3,500 00		
Do.....	For interest on \$103,000 at 5 per centum, being the balance of \$306,000.	Vol. 12, page 624.	do 2d article treaty July 31, 1853	154,500 00		
Otoes and Missourias.	Fifteen instalments, being the third series, in money or otherwise.	Vol. 10, page 1039.	4th article treaty March 15, 1854, fourteen instalments of \$2,000 each, unappropriated.	126,000 00		
Pawnees.....	For annuity goods and such articles as may be necessary for them.	Vol. 11, page 729.	2d article treaty Sept. 24, 1857.		30,000 00	
Do.....	For the support of two manual labor schools during the pleasure of the President, and pay of two teachers.	Vol. 11, page 730.	3d article treaty Sept. 24, 1857.	11,900 00		
Do.....	For purchase of iron, steel, and other necessities for shops, and pay of two blacksmiths, one of whom to be gunsmith and tinsmith, and compensation of two strikers or apprentices.	do	4th article treaty Sept. 24, 1857; estimated for iron, steel, &c., \$500; for two blacksmiths, &c., \$1,300, and two strikers, &c., \$480.	2,180 00		
Do.....	For farming utensils and stock during the pleasure of the President, and pay of farmer.	do	4th article treaty Sept. 24, 1857, estimated at \$1,800.	1,800 00		
Do.....	For pay of miller and engineer, at the discretion of the President.	do	do	1,800 00		
Do.....	For compensation to apprentices to assist in working the mill and keeping in repair grist and saw mills.	do	4th article treaty Sept. 24, 1857, estimated at \$600.	800 00		
Poncas.....	Ten instalments, of the second series, to be paid to them or expended for their benefit.	Vol. 12, page 997.	2d article treaty March 12, 1853, five instalments of \$10,000 each, unappropriated.	50,000 00		
Do.....	This amount to be expended during the pleasure of the President, for aid in agricultural and mechanical pursuits.	Vol. 12, page 998.	2d article treaty March 12, 1853.	7,500 00		



Statement showing the present liabilities of the United States to Indian tribes, &amp;c.—Continued.

Names of tribes.	Description of annuities, stipulations, &c.	Reference to laws; Statutes at Large.	Number of installments yet unappropriated, remarks, explanations, &c.	Annual amount necessary to meet stipulations indefinite as to time, now allowed, but liable to be discontinued.	Aggregate of future appropriations that will be required during a limited number of years to pay limited annuities incidentally necessary to effect the payment.	Amount of annual liabilities of a permanent character.	Amount held in trust by the United States on which five per cent. is annually paid: and amounts which, invested at five per cent., would produce permanent annuities.
Pottawatomies.....	Life annuities to chiefs.....	Vol. 7, pages 379, 433.	3d article treaty Oct. 20, 1832, §20; 3d article treaty Sept. 26, 1837, §70A.	\$600 00			
Do.....	Permanent annuity in money.....	Vol. 7, pp. 51 and 114; vol. 11, pp. 185, 317, 320, and 835.	4th article treaty 1795, §734 77; 3d article treaty 1803, §363 39; 3d article treaty 1812, §1,811 93; treaty 1825, §1,449 54; 3d article treaty July, 1829, §11,306 35; 10th article treaty June, 1864, §217 43.			\$16,163 39	\$323,247 80
Do.....	Education during the pleasure of Congress.....	Vol. 7, pp. 296, 318, and 401.	3d article treaty Oct. 16, 1836, §3d article treaty Sept. 20, 1837, and 4th article treaty Oct. 27, 1852, §4,000.	5,000 00			
Do.....	Permanent provisions for three smiths.....	Vol. 7, pp. 296 and 318; vol. 11, p. 321.	2d article treaty Sept. 20, 1828; 3d article treaty Oct. 16, 1832.	2,042 94			
Do.....	Permanent provisions for furnishing salt.....	Vol. 7, page 320.	2d article treaty July 29, 1829, estimated at \$317 08.	317 08			
Do.....	Interest on \$466,027 48 at 5 per centum.....	Vol. 9, page 854.	7th article treaty June 8 and 17, 1846.			23,301 37	466,027 48
Pottawatomies of Huron.	Permanent annuities.....	Vol. 7, page 106.	2d article treaty Nov. 17, 1807.			400 00	8,000 00
Quapaws.....	Provision for education and for smith and farmer, and smiths' boys, during the pleasure of the President.	Vol. 7, page 425.	3d article treaty May 13, 1833, \$1,000 per year for education, and \$1,660 for smith, farmer, &c., §2,660.	2,660 00			
Quinnapah-wits & Quil-lah-utah.	For \$25,000, being the 4th series, to be expended for beneficial objects under the direction of the President.	Vol. 12, page 979.	4th article treaty July 1, 1855, one installment of \$1,300 unappropriated.		\$1,300 00		
Do.....	Twenty installments for support of agricultural and industrial school, and for the employment of suitable instructors.	Vol. 12, page 973.	10th article treaty July 1, 1855, eleven installments of \$2,500 each, unappropriated.		27,500 00		

Do.....	Twenty instalments, for support of smith and carpenter shops and tools.	do.....	10th article treaty July 1, 1855, eleven instalments of \$500 each, unappropriated.	5,500 00		
Do.....	Twenty instalments for employment of blacksmith, carpenter, farmer, and physician.	do.....	10th article treaty July 1, 1855, eleven instalments of \$4,600 each, unappropriated.	50,600 00		
Rogue Rivers.....	Sixteen instalments, in blankets, clothing, farming utensils, and stock.	Vol. 10, page 1019.	3d article treaty Sept. 10, 1853, one instalment of \$3,500 unappropriated.	3,500 00		
Sacs and Foxes of Mississippi.....	Permanent annuities.....	Vol. 7, page 85.	3d article treaty Nov. 3, 1804.....	1,000 00	20,000 00	
Do.....	Interest on \$200,000, at 5 per centum.....	Vol. 7, page 541.	2d article treaty Oct. 21, 1837.....	10,000 00	200,000 00	
Do.....	Interest on \$200,000, at 5 per centum.....	Vol. 7, page 596.	2d article treaty Oct. 11, 1842.....	40,000 00	200,000 00	
Sacs and Foxes of Missouri.....	Interest on \$157,400, at 5 per centum.....	Vol. 7, page 543.	2d article treaty Oct. 21, 1837.....	7,870 00	157,400 00	
Seminoles.....	Interest on \$200,000, per 8th article treaty August 7, 1856.	Vol. 11, page 702.	\$25,000 annuities.....	25,000 00	500,000 00	
Do.....	Interest on \$70,000, at 5 per centum.....	Vol. 14, page 757.	3d article treaty March 21, 1866, for support of schools, &c.	3,500 00	70,000 00	
Senecas.....	Permanent annuities.....	Vol. 7, pages 161 and 179.	4th article treaty Sept. 29, 1817, \$500; 4th article treaty Sept. 17, 1817, \$500.	1,000 00	20,000 00	
Do.....	Provisions for smith and smiths' shop and miller during the pleasure of the President.	Vol. 7, page 349.	4th article treaty Feb. 28, 1831, say \$1,680.	\$1,680 00		
Senecas of New York.....	Permanent annuities.....	Vol. 4, page 442.	Act Feb. 19, 1841, \$6,000.....	6,000 00	120,000 00	
Do.....	Interest on \$75,000, at 5 per centum.....	Vol. 9, page 35.	Act June 27, 1846, \$3,750.....	3,750 00	75,000 00	
Do.....	Interest on \$23,000, transferred from the Ontario Bank to the United States treasury.	do.....	Act June 27, 1846, \$2,152 50.....	2,152 50	43,050 00	
Senecas and Shawnees.....	Permanent annuities.....	Vol. 7, page 119.	4th article treaty Sept. 17, 1818.....	1,000 00	20,000 00	
Do.....	Provisions for support of smiths and smiths' shop during the pleasure of the President.	Vol. 7, page 352.	4th article treaty July 20, 1831.....	1,080 00		
Shawnees.....	Permanent annuities for education.....	Vol. 7, pages 51 and 100, and Vol. 10, page 1056.	4th article treaty Aug. 3, 1795; 3d article treaty May 10, 1854; and 4th article treaty Sept. 29, 1817.	3,000 00	60,000 00	
Do.....	Interest on \$40,000, at 5 per centum.....	Vol. 10, page 1056.	3d article treaty May 10, 1854.....	2,000 00	40,000 00	
Shoshones—Eastern bands.....	Twenty instalments of \$10,000 each, to be applied under the direction of the President.	*Vol. 15, page 717.	5th article treaty July 2, 1863; fifteen instalments unappropriated.	150,000 00		
Shoshones—Goaship bands.....	Twenty instalments of \$1,000 each, to be applied under the direction of the President.	Vol. 13, page 682.	7th article treaty Oct. 7, 1863; fifteen instalments unappropriated.	15,000 00		
Shoshones—Northwestern bands.....	Twenty instalments of \$5,000 each, to be expended under the direction of the President.	Vol. 13, page 683.	3d article treaty July 30, 1863; fifteen instalments unappropriated.	75,000 00		
Shoshones—Western bands.....	Twenty instalments of \$5,000 each, to be expended under the direction of the President.	*Vol. 2, page 557.	7th article treaty Oct. 1, 1863; fifteen instalments unappropriated.	75,000 00		
Sioux of Dakota—Blackfeet band.....	Twenty instalments of \$7,000 each, to be paid under the direction of the Secretary of the Interior.	Vol. 14, page 728.	4th article treaty Oct. 19, 1865; seventeen instalments unappropriated.	119,000 00		

\* Pamphlet copy of laws, 2d session, 38th Congress.

Statement showing the present liabilities of the United States to Indian tribes, &amp;c.—Continued.

Names of tribes.	Description of annuities, stipulations, &c.	Reference to laws; Statutes at Large.	Number of instalments yet unappropriated, explanations, remarks, &c.	Annual amount necessary to meet stipulations, indefinite as to time, now allowed, but liable to be discontinued.	Aggregate of future appropriations that will be required during a limited number of years to pay limited annuities incidentally necessary to effect the payment.	Amount of annual liabilities of a permanent character.	Amount held in trust by the United States on which five per cent. is annually paid; and amounts which, invested at five per cent., would produce permanent annuities.
Sioux of Dakota— Lower Brulé band.	Twenty instalments of \$6,000 each, to be expended under the direction of the Secretary of the Interior.	Vol. 14, page 700...	4th article treaty Oct. 14, 1865; seventeen instalments unappropriated.		\$102,000 00		
Do.....	Five instalments of \$2,500 each, to be expended under the direction of the Secretary of the Interior.	Vol. 14, page 700...	6th article treaty Oct. 14, 1865; three instalments unappropriated.	\$3,500 00	7,500 00		
Do.....	For pay of farmer, support of one blacksmith, and for tools, iron and steel, and other articles necessary for the shop.	Vol. 14, page 700...	6th article treaty Oct. 14, 1865; estimated at \$2,500.				
Do.....	For pay of engineer, sawyer, and employes, and keeping in repair saw-mill, and purchase of tools therefor.	.....	Estimated at \$3,740 .....	3,740 00			
Sioux of Dakota— Minneconjou band.	Twenty instalments of \$10,000 each, under the direction of the Secretary of the Interior.	Vol. 14, page 696...	4th article treaty Oct. 10, 1865; seventeen instalments unappropriated.		170,000 00		
Sioux of Dakota— Ouk-pah-pah band.	Twenty instalments of \$9,000 each, under the direction of the Secretary of the Interior.	Vol. 14, page 740...	4th article treaty Oct. 20, 1865; seventeen instalments unappropriated.		153,000 00		
Sioux of Dakota— O'Gallalla band.	Twenty instalments of \$10,000 each, under the direction of the Secretary of the Interior.	Vol. 14, page 748...	4th article treaty Oct. 28, 1865; seventeen instalments unappropriated.		170,000 00		
Sioux of Dakota— Sans Arc band.	Twenty instalments of \$8,400 each, under the direction of the Secretary of the Interior.	Vol. 14, page 732...	4th article treaty Oct. 20, 1865; seventeen instalments unappropriated.		142,800 00		
Do.....	Five instalments of \$950 each, to be expended in agricultural implements and for improvements.	Vol. 14, page 732...	5th article treaty Oct. 20, 1865; three instalments unappropriated.		9,850 00		
Sioux of Dakota— Two Kettles' band.	Twenty instalments of \$6,000 each, under the direction of the Secretary of the Interior.	Vol. 14, page 724...	4th article treaty Oct. 19, 1865; seventeen instalments unappropriated.		102,000 00		
Do.....	Five instalments of \$2,925 each, to be expended in agricultural implements and improvements.	Vol. 14, page 724...	5th article treaty Oct. 19, 1865; three instalments unappropriated.		8,475 00		

Do.....	For pay of farmer, support of one blacksmith, furnishing tools, iron and steel, and other articles necessary for the shop.	Vol. 14, page 734	10th article treaty Oct. 19, 1855; for farmer \$1,000; support of one blacksmith, &c., \$1,500. Estimated at \$3,740	2,000 00		
Do.....	For pay of engineer, sawyer, and employes, keeping in repair saw-mill, and purchase of tools therefor.			3,740 00		
Sioux of Dakota— Upper Yantical band.	Twenty instalments of \$10,000 each, under the direction of the Secretary of the Interior.	Vol. 14, page 744	4th article treaty Oct. 28, 1865; seventeen instalments unappropriated.	170,000 00		
Sioux of Dakota— Yantical band.	Twenty instalments of \$10,500 each, under the direction of the Secretary of the Interior.	Vol. 14, page 736	4th article treaty Oct. 20, 1865; seventeen instalments unappropriated.	178,500 00		
Do.....	Five instalments of \$2,875 each, to be expended in agricultural implements and improvements.	Vol. 14, page 736	5th article treaty Oct. 20, 1865; three instalments unappropriated.	8,625 00		
Do.....	For pay of farmer, support of one blacksmith, furnishing tools, iron and steel, and other articles necessary for the shop.	Vol. 14, page 736	5th article treaty Oct. 20, 1865; for farmer \$1,000; for one blacksmith, &c., \$1,500. Amount required	2,500 00		
Sioux of Dakota.	For transportation and delivering articles purchased for the several bands of Sioux Indians. Permanent annuities in clothing, &c.			20,000 00	\$4,500 00	\$90,000 00
Six Nations of New York.	Four instalments on \$60,000, (being the fourth series), under the direction of the President.	Vol. 7, page 46	6th article treaty Nov. 11, 1794			
Do.....	Twenty instalments for support of an agricultural and industrial school and pay of teachers.	Vol. 12, page 934	5th article treaty Jan. 26, 1855; one instalment unappropriated.	3,000 00		
Do.....	Twenty years' employment of blacksmith, carpenter, farmer, and physician.	Vol. 12, page 934	11th article treaty Oct. 26, 1855; eleven instalments of \$3,500 each unappropriated.	27,500 00		
Taberqueche band of Utah.	Ten instalments of \$20,000 each.	Vol. 12, page 935	11th article treaty Oct. 26, 1855; eleven instalments of \$4,600 unappropriated.	50,600 00		
Do.....	For purchase of iron, steel, and tools for blacksmith shop, and pay of blacksmith and assistant.	Vol. 13, page 676	8th article treaty Oct. 7, 1853; (goods, \$10,000; provisions, \$10,000;) five instalments unappropriated.	100,000 00		
Do.....	For insurance, transportation, &c., of goods, provisions, and stock.	Vol. 13, page 675	10th article treaty Oct. 7, 1853; iron and steel, \$250; blacksmith and assistant, \$1,100.	1,320 00		
Umpquas and Calapooias of Umpqua valley, Oregon.	Five instalments of the third series of annuities for beneficial objects under the direction of the President.	Vol. 10, page 1196	3d article treaty Nov. 29, 1854; one instalment unappropriated.	1,700 00		
Do.....	Support of teachers, &c., twenty years.	Vol. 10, page 1127	6th article treaty Nov. 29, 1854; six instalments of \$1,450 each unappropriated.	8,700 00		
Do.....	Support of physician fifteen years.	Vol. 10, page 1127	6th article treaty Nov. 29, 1854; one instalment unappropriated.	2,000 00		
Umpquas — Cow Creek band.	Twenty instalments of \$550 each.	Vol. 10, page 1027	3d article treaty Sept. 19, 1853; five instalments unappropriated.	2,750 00		
Walla-Walla, Cayuse, and Umatilla tribes.	Five instalments of the second series, to be expended under the direction of the President.	Vol. 12, page 946	2d article treaty June 9, 1855; one instalment unappropriated.	\$6,000 00		

Statement showing the present liabilities of the United States to Indian tribes, &amp;c.—Continued.

Names of tribes.	Description of annuities, stipulations, &c.	Reference to laws; Statutes at Large.	Number of instalments yet unappropriated, explanations, remarks, &c.	Annual amount necessary to meet stipulations, indefinite as to time, now allowed, but liable to be discontinued.	Aggregate of future appropriations that will be required during a limited number of years to pay limited annuities incidentally necessary to effect the payment.	Amount of annual liabilities of a permanent character.	Amount held in trust by the United States on which five per cent. is annually paid; and amounts which, invested at five per cent., would produce permanent annuities.
Walla-Walla, Cayuse, and Umatilla tribes—Contin'd.	Twenty instalments for pay of two millers, one farmer, one superintendent of farming operations, two school teachers, one physician, one blacksmith, one wagon and plough maker, and one carpenter and joiner.	Vol. 12, page 947...	4th article treaty June 9, 1855; eleven instalments of \$11,200 each unappropriated.	.....	\$123,200 00	.....	.....
Do.	Twenty instalments for mill fixtures, tools, medicines, books, stationery, furniture, &c.	.....do	4th article treaty June 9, 1855; eleven instalments of \$3,000 each unappropriated.	.....	33,000 00	.....	.....
Do.	Twenty instalments of \$1,500 each for the head chiefs of these bands, (\$500 each.)	.....do	5th article treaty June 9, 1855; eleven instalments unappropriated.	.....	16,500 00	.....	.....
Do.	Twenty instalments for salary of son of Plo-plo-mox-mox.	.....do	5th article treaty June 9, 1855; eleven instalments of \$100 each unappropriated.	.....	1,100 00	.....	.....
Winnebagoes.	For interest on \$1,000,000, at five per centum.	Vol. 7, page 546, and vol. 12, page 628.	4th article treaty Nov. 1, 1837, and Senate amendment July 17, 1862.	.....	.....	\$50,000 00	\$1,000,000 00
Do.	Thirty instalments of interest on \$85,000.	Vol. 9, page 579.	4th article treaty Oct. 13, 1846; eight instalments of \$4,250 unappropriated.	.....	34,000 00	.....	.....
Wolf-pah-pe tribe of Snake Indians.	Five instalments of \$2,000 each, under the direction of the President.	Vol. 14, page 684.	7th article treaty Aug. 12, 1865; three instalments unappropriated.	.....	6,000 00	.....	.....
Yakimas.	Five instalments of the second series, for beneficial objects, at the discretion of the President.	Vol. 12, page 953.	4th article treaty June 9, 1855; one instalment unappropriated.	.....	8,000 00	.....	.....
Do.	Twenty instalments for support of two schools, one of which to be an agricultural and industrial school, keeping them in repair, providing books, stationery, and furniture.	.....do	5th article treaty June 9, 1855; eleven instalments of \$500 each unappropriated.	.....	5,500 00	.....	.....
Do.	Twenty instalments for one superintendent of teaching and two teachers.	.....do	5th article treaty June 9, 1855; eleven instalments of \$3,200 each unappropriated.	.....	35,200 00	.....	.....
Do.	Twenty instalments for one superintendent of farming and two farmers, two millers, two blacksmiths, one tinner, one gunsmith, one carpenter, and one wagon and plough maker.	.....do	5th article treaty June 9, 1855; eleven instalments of \$11,400 each unappropriated.	.....	125,400 00	.....	.....

Do	Twenty instalments for keeping in repair houses and furnishing medicine, &c., and pay of physician.	do	5th article treaty June 9, 1855; eleven instalments of \$1,700 each appropriated (paid in cash \$1,400, balance for 1855).	16,700 00		
Do	Twenty instalments for keeping in repair grist and saw mill, and furnishing the necessary tools therefor.	do	5th article treaty June 9, 1855; eleven instalments of \$300 each unappropriated.	5,500 00		
Do	Twenty instalments for keeping in repair buildings for employes.	do	5th article treaty June 9, 1855; eleven instalments of \$300 each unappropriated.	3,300 00		
Do	For salary of head chief for twenty years.	do	5th article treaty June 9, 1855; eleven instalments of \$500 each unappropriated.	5,500 00		
Do	Twenty instalments for keeping in repair blacksmith's, tinsmith's, gunsmith's, carpenter's, and wagon and plough-maker's shops, and furnishing tools therefor.	do	5th article treaty June 9, 1855; eleven instalments of \$500 each unappropriated.	5,500 00		
Yankee tribe of Sioux.	Ten instalments of \$40,000 each, of the second series, to be paid to them or expended for their benefit.	Vol. 11, page 744.	4th article treaty April 19, 1858; ten instalments due.	400,000 00		
Total				8,846,725 33	394,381 44	7,054,098 94
				\$538,923 07		

DEPARTMENT OF THE INTERIOR.  
Office of Indian Affairs, November 19, 1898.

## REPORT OF THE COMMISSIONER OF INTERNAL REVENUE.

TREASURY DEPARTMENT,  
OFFICE OF INTERNAL REVENUE,  
*Washington, November 20, 1868.*

SIR: The first measure adopted by Congress after the outbreak of the rebellion, providing revenue from internal taxation, was approved August 5, 1861. From that date until the summer of 1865 the costs of the war were annually increasing, and these costs, coupled with the interest on the rapidly augmenting public debt, and the necessity of preserving the national credit, made constantly increasing taxation absolutely indispensable.

During all that period the attention of the Treasury Department and of Congress was continually employed in the discovery of new objects of taxation and additional sources of revenue. That the people carried the burdens thus imposed upon them so universally, and carried them, too, so uncomplainingly, will forever be evidence to their posterity of their power and their loyalty. It was not until the authority of the government had been fully established, its liabilities determined, and its financial capacity and responsibility thoroughly proven to the world, that any relief from tax was furnished or even generally desired.

The largest receipts of internal revenue were during the fiscal year 1866, when taxation had reached its highest limits. The estimates of the reductions since that period, made from time to time, with reference to proposed legislation, were—

	Annually.
By statute of July 13, 1866.....	\$65, 000, 000
By statute of March 2, 1867.....	40, 000, 000
By statute of February 3, 1868.....	23, 000, 000
By statute of March 31, 1868.....	} 45, 000, 000
By statute of July 20, 1868.....	
Total.....	<u>173, 000, 000</u>

The two statutes last named swept away the tax upon manufactures, mineral oils and petroleum, and the estimate is without reference to the reduction of the rates upon distilled spirits.

The receipts for the last fiscal year were from the statutes existing July 1, 1867, modified by the act of March 31, 1868.

The statute of February relates to cotton, and relieved only that grown after the year 1867.

From the accounts kept in this office, as required by law, I herewith transmit tabular statements, which it is the duty of the Secretary of the Treasury to lay before Congress. They are:

Table A, showing the receipts from each specific source of revenue, and the amounts refunded in each collection district, State, and Territory of the United States for the fiscal year ending June 30, 1868.

Table B, number and value of internal revenue stamps procured monthly by the Commissioner, and monthly receipts from purchasers of internal revenue stamps, the commissions allowed on the same, and the receipts from agents for the sale of stamps.

Table C, comparative table, showing the territorial distribution of internal revenue from various sources in the United States.

Table D, the ratio of the receipts from specific sources to the aggregate of all collections for the years 1865, 1866, 1867, and 1868.

Table E, the ratio of the gross collections from the several sources of revenue to the aggregate collections, exclusive of the receipts from passports, salaries, stamps, United States marshals, special agents of the treasury, and Solicitor of the Treasury, for the fiscal years ending June 30, 1864, 1865, 1866, 1867, and 1868, respectively.

Table F, total collections from each specific source of revenue for the fiscal years ending June 30, 1863, 1864, 1865, 1866, 1867, and 1868, respectively.

Table G, abstract of reports of district attorneys concerning suits and prosecutions under the internal revenue laws.

#### AGGREGATE RECEIPTS.

The aggregate receipts from internal revenue, exclusive of the direct tax upon lands and the duty upon the circulation and deposits of national banks, were for the year—

1866.....	\$310, 906, 984 17
1867.....	265, 920, 474 65
1868.....	*191, 180, 564 28

These amounts include drawback upon goods exported and sums refunded as erroneously assessed and collected.

The amounts of drawback and sums refunded were as follows:

	Drawback.	Amounts refunded.
1866.....	\$798, 866 73	\$514, 844 43
1867.....	1, 864, 631 68	706, 581 69
1868.....	1, 379, 980 01	1, 018, 334 81

The increase of drawback in 1867 was due to the increased exportation of cotton goods and of spirits of turpentine, and the presentation of claims for taxes upon articles exported prior to June 30, 1864, which presentation was stimulated by the statute of limitations barring their payment unless presented before October, 1866.

During the last year this large exportation continued, and claims were multiplied by a new statute of limitations. Since October 1, 1868, no drawback has been allowed, except upon goods manufactured exclusively of tax-paid cotton, upon beer, and proprietary articles to which stamps had been attached.

About \$300,000 of amounts refunded in 1867 and 1868 arose from the refunding to wholesale dealers, under direction of the act of July, 1866, so much of their license tax as was due to the excess of their estimated over their actual sales.

In many districts railroads were taxed upon their gross receipts from freight long after the repeal of the law imposing such tax, and the amount has been refunded, as has been also the sum of \$52,856 42, illegally assessed, in the opinion of the Attorney General, upon cotton grown on the Indian reservations.

\* The difference between the amounts here stated and those reported by the Treasurer is due to the fact that the same receipts are not entered upon the books of the two offices on the same day. The statistics of this office are based almost entirely upon the current collections, while the accounts of the Treasurer include such collections only when they are covered into the treasury.





## RECEIPTS FROM SEVERAL SOURCES.

*Banks, trust companies, and savings institutions.*

	1866.	1867.	1868.
Dividends and additions to surplus.....	\$4, 186, 023 72	\$3, 774, 975 32	\$3, 624, 774 99
Circulation .....	990, 328 11	208, 276 07	26, 901 99
Deposits.....	2, 099, 635 83	1, 355, 395 98	1, 438, 512 77
Capital.....	374, 074 11	476, 867 73	399, 562 90

The tax upon the dividends and additions to surplus of all banks, trust companies, and saving institutions, is reported to this office through assessors and collectors, while that upon the circulation, deposits, and capital of national banks is paid to the Treasurer of the United States.

The reduction of receipts reported from capital and circulation is due to the conversion of State banks into national associations, and that from deposits is due to the same cause and to the relief by the act of July, 1866, to all sums of less than \$500 deposited in the name of any one person in savings institutions having no capital stock. The receipts from capital are variable, as in determining the taxable capital of any institution its average investment in United States bonds is deductible.

*Railroads.*

	1866.	1867.	1868.
Dividends and profits.....	\$2, 205, 804 45	\$3, 379, 262 19	\$2, 630, 174 08
Interest on bonds.....	1, 255, 916 98		1, 259, 155 80
Gross receipts.....	7, 614, 448 13	4, 128, 255 24	3, 134, 337 19

The collectors' monthly abstracts for 1867 did not give the receipts from interest upon bonds separate from those upon dividends and profits. During the fiscal year 1866 and two months of 1867 the tax collected was from assessments upon the gross receipts for the transportation of property as well as of persons.

*Insurance companies.*

	1866.	1867.	1868.
Dividends and additions to surplus.....	\$767, 231 12	\$563, 473 93	\$605, 489 78
Premiums and assessments .....	1, 169, 722 23	1, 326, 014 39	1, 288, 745 79

Dividends of insurance companies, railroads, and banks have been taxed five per cent. during the three years, while the tax upon premiums and assessments has been one and a half per cent.

*Gross receipts of telegraph companies.*

1866.....	\$308,437 52
1867.....	239,594 93
1868.....	214,699 18

The receipts of the fiscal year 1866 were from the tax of five per cent., as were those of two months of 1867. After that time the rate was three per cent. The reduction in the rates of companies for the transmission of despatches has, it is believed, contributed to the reduction of receipts by the government.

*Gross receipts of express companies.*

1866.....	\$645,769 02
1867.....	558,359 28
1868.....	671,949 62

The rate during the three years remained unchanged from three per cent.

*Revenue stamps.*

1866.....	\$15,044,373 18
1867.....	16,094,718 00
1868.....	14,852,252 02

By the act of March 2, 1867, receipts for the delivery of property, affidavits, appeals, confessions of judgment, writs, and other original processes, canned and preserved meats and shell-fish, vegetables, and fruits, were exempted from stamp duty. Beer stamps are not included in the above.

In 1867 \$1,927,117 56, and in 1868 \$2,026,823, were received from the sale of one cent stamps.

The sum of \$3,231,247 27 in 1867, and of \$3,549,177 32 in 1868, was received for stamps from special dies for matches, perfumery, cosmetics, medicines, and other proprietary articles.

*Legacies and successions.*

1866.....	\$1,168,765 59
1867.....	1,861,429 16
1868.....	2,813,751 97

Special attention during the past year has been devoted to the assessment of legacies and successions both on the part of this office and that of assessors and their assistants, and to this fact, in no small degree, is due the increase of receipts from these sources.

*Income.*

1866.....	\$60,894,135 85
1867.....	57,040,640 67
1868.....	32,027,610 78

The amount collected in the fiscal year 1866, and four-fifths of that collected in 1867, were assessed at the highest war rates, and the increase of exemption appeared for the first time in the returns for 1868. The assessments on the incomes for the calendar year cannot all be collected in the same fiscal year, although great progress towards this end was made with the last annual list. The total amount thus far reported from the tax on incomes of the calendar year 1866 is \$27,417,956 65, and from that of 1867 \$22,236,381 79; of the former amount \$9,773,858 were collected in the fiscal year 1867, and \$17,644,098 in 1868. Of the tax on incomes of 1867 \$14,389,781 were collected in the fiscal year 1868, and but \$7,846,600 in 1869. There remain several districts from which full returns have not been received, and it is believed that the amount actually collected upon the incomes of 1867 exceeds \$23,000,000.

The number of persons assessed for an income tax on the annual list of 1866, before the increased exemption, was 460,170. In 1867 the num-

ber was 259,385, and in 1868 in 222 districts, from which reports have been received, the number was 222,775. In the 18 missing districts the number in 1867 was 20,948.

*Articles in schedule A.*

1866.....	\$1,692,791 65
1867.....	2,116,495 22
1868.....	1,134,105 88

The change from May to March, in 1867, of the time for making the annual assessment of articles in schedule A, as in the case of income and special taxes, makes the collections of the fiscal year 1867 disproportionate to those of 1866 or 1868. The receipts during that year by this change embraced an unusual amount of two annual assessments.

For the last two years, yachts, piano-fortes, and musical instruments, and carriages of less value than \$300, have not been taxed. The receipts from the annual list of 1867 were \$939,654 71; and the total amount thus far reported from the list of 1868 is \$804,437 92.

*Special taxes.*

1866.....	\$18,015,743 32
1867.....	18,103,615 69
1868.....	15,966,313 26

The reduction in the receipts of the last fiscal year is only apparent, and arises from the change of the tax upon wholesale dealers from an annual one collected at the beginning of the year to a monthly tax upon sales.

The collections of special taxes, like those for income and articles named in schedule A, cannot all be made in the fiscal year of their assessment.

The receipts from the assessment of 1867 were \$14,136,459 18; those already reported from the assessment of 1868 are \$10,779,599 08, which amount will be considerably increased when the collectors' abstracts are all received.

The comparative receipts from several sources during the last three years are presented in the following table:

	1866.	1867.	1868.
Apothecaries.....	\$43,712 86	\$55,447 42	\$58,377 46
Auctioneers.....	89,721 42	98,084 86	97,448 14
Bankers.....	1,262,649 05	1,433,716 79	1,490,383 95
Brewers.....	105,412 23	238,155 14	270,206 22
Brokers of various sorts.....	673,280 30	598,854 94	538,417 43
Claim agents.....	70,637 39	84,627 49	63,149 99
Dealers, retail.....	1,949,017 04	2,047,860 77	2,163,632 00
wholesale.....	5,428,344 86	3,880,281 13	1,854,387 80
retail liquor.....	2,807,225 59	2,966,683 73	3,242,915 31
wholesale liquor.....	801,531 32	982,134 94	592,045 72
Distillers, coal oil.....	17,350 12	21,809 32	19,629 66
spirituous liquors.....	81,295 06	174,445 71	121,868 92
apples, grapes or peaches.....	20,239 31	57,332 15	74,188 45
Hotels.....	580,021 56	603,656 32	656,735 41
Insurance agents.....	104,866 83	148,647 85	152,143 51
Lawyers.....	264,836 75	357,648 41	383,030 95
Manufacturers.....	1,043,030 78	1,296,487 27	1,427,698 58
Peddlers.....	679,013 63	708,113 28	724,210 29
Physicians and surgeons.....	425,596 66	549,368 64	580,566 31
Rectifiers.....	61,300 91	80,470 06	87,770 26

Under the law existing prior to that of July, 1866, brewers paid an annual tax of \$25, and when their product was more than 500 barrels per year \$25 additional. By the act of July, 1866, this tax was doubled, as was that upon distillers of spirituous liquors. The act of July, 1868, will very largely increase the receipts from rectifiers and distillers.

*Cotton.*

1866.....	\$18,409,654 90
1867.....	23,769,078 80
1868.....	22,500,947 77

During the fiscal year 1866 the tax was two cents per pound. From August 1, 1866, until September 1, 1867, it was three cents, and after that date two and a half cents per pound. As the removal of cotton from the districts of its growth is limited during the months of July and August, and the tax for ten months of the last fiscal year was at the reduced rate, it is evident that the amount brought to charge during that year was greater than in any year preceding, and considerably in excess of two millions of bales.

*Cigars, cigarettes, and cheroots.*

1866.....	\$3,476,236 86
1867.....	3,661,984 39
1868.....	2,951,675 26

During the fiscal year 1866 the tax upon cigars was \$10 per thousand. From August 1, 1866, to March, 1867, the rate was partly specific and in part ad valorem. After the last-named date the tax was uniform, and at \$5 per thousand. Since the act of 1862 the rate upon cigars has been frequently changed; but as their number has always been an element in determining the amount of tax, it has been practicable every year to compute from the returns of the local officers the number of cigars upon which the tax has been collected.

From these it appears that the number in the fiscal years

1863 was.....	199,288,284
1864 ".....	492,780,700
1865 ".....	693,230,989
1866 ".....	347,443,894
1867 ".....	483,806,456
1868 ".....	590,335,052

The act of June 30, 1864, taking effect at the beginning of the fiscal year 1865, had long been before Congress, and as it provided, among other things, a large increase of tax upon cigars, their manufacture for several months was very largely stimulated; and of the number which paid tax in 1865, 160,304,197 were returned to the assessors at the close of the year preceding, and paid the lower rates.

This increase of stock in the market accounts in some measure for the small returns in 1866. The reduction of the rate to \$5 enhanced the production during 1868.

*Chewing and smoking tobacco.*

1866.....	\$12,339,921 93
1867.....	15,245,477 81
1868.....	14,947,107 53

The receipts for 1866 were unfavorably affected by the accumulation of tobacco in the south before the close of the rebellion, much of which came to market untaxed. The amount received during the last fiscal

year was somewhat prejudiced by the anticipation of reduced rates under the revenue bill for several months pending in Congress.

The product brought to charge in 1866 was 35,748,351 pounds; in 1867, 45,635,581 pounds; in 1868, 44,900,880 pounds.

The reduction of the consumption of tobacco during the past year is compensated by its increased use in the manufacture of cigars consequent upon their reduced taxation.

The amount stored in bonded warehouse on the 1st day of July, 1866, was 4,123,631 pounds; 1867, 7,625,001 pounds; 1868, 8,280,253 pounds.

The amount exported in bond during 1867 was 11,075,568 pounds; 1868, 11,962,670 pounds.

*Fermented liquors.*

1866.....	\$5, 115, 140 49
1867.....	5, 819, 345 49
1868.....	5, 685, 663 70

The tax at \$1 per barrel has been uniform during the year.

*Distilled spirits and brandy.*

	Distilled spirits.	Brandy.
1866.....	\$29, 198, 578 15	\$283, 499 84
1867.....	28, 296, 264 31	868, 145 03
1868.....	13, 419, 092 74	871, 638 24

The falling off of receipts in 1868 resulted in some degree from the general expectation that the tax would be reduced, and the consequent unwillingness to withdraw spirits from bond at the higher rate, but mainly from the frauds which made such reduction indispensably necessary. In my last annual report I discussed at so great length the nature and extent of these frauds, and that, too, after so long and so careful attention to the subject, that it is unnecessary for me further to discuss them. Their remedy lies in the improved character of the revenue and judicial officers, rather than in the increased stringency of the law or improved regulations and requirements of the department. The above figures do not include the receipts from forfeitures.

The amount of spirits in bonded warehouse July 1, 1866, was 6,081,551 gallons; in 1867, 17,887,272 gallons; in 1868, 27,278,420 gallons.

The quantity out of warehouse under transportation bonds at the beginning of the fiscal year 1867 and of 1868 was at each date considerably in excess of 3,000,000 gallons. There was none at the commencement of 1869. The quantity exported in bond in 1867 was 4,654,816 gallons, and in 1868, 4,128,188 gallons. The number of gallons removed to "Class 2 warehouses," in 1867, for the manufacture of cosmetics, medicines, cordials, &c., for exportation, was 892,727; while in 1868, allowed by law during only a portion of the time, it was 98,213 gallons.

EXPENSES OF COLLECTING THE REVENUE.

The major part of the cost of assessing and collecting the revenue is the compensation of local officers, including assistant assessors and assessors' clerks, who are paid a fixed and definite sum per day or year, regardless of the amount accruing to the treasury through their services.

Until the statute of March, 1868, and the close of the last fiscal year, it was found necessary to retain in most of the collection districts the full number of subordinate officers, and the effect of the reduction since that time will not appear until the next annual report of this office.

# REPORT OF THE SECRETARY OF THE TREASURY. 473

*Expense of assessing and collecting internal revenue for the fiscal years ending June 30, 1866, 1867, and 1868.*

	1866.	1867.	1868.
Compensation and expenses to assessors and assistant assessors.	\$4,034,043 09	\$4,811,665 62	\$5,181,179 97
Compensation and expenses to collectors	2,161,710 14	2,453,050 89	2,262,231 69
Superintendents of exports	16,714 00	15,434 71	20,385 97
Revenue agents	35,455 79	45,541 85	61,210 32
Special agents to this office	17,226 82	39,812 00	94,650 99
Revenue inspectors	121,078 70	189,271 84	374,518 73
Special revenue commission	22,080 60	1,228 85	
Officers and clerks of this bureau	277,672 71	296,909 75	316,769 82
Stamps and cotton tags	177,089 55	186,234 61	139,365 71
Other incidental expenses of this office	40,083 02	87,999 69	71,349 85
Commissions on sale of stamps	786,536 04	855,536 22	905,638 69
Total	7,689,700 46	8,982,686 03	9,327,301 74

These statements comprise the accounts adjusted and passed by the accounting officers of the department, and appear more in detail in the report of the Fifth Auditor.

The expenses for the year 1867, as presented in my last annual report, did not include unadjusted claims, amounting to \$961,751 80 for assessing, and \$308,845 21 for collecting.

These amounts in the above statement have been charged to their appropriate year. The increased cost for assessing for 1867 over that for 1866 arose from the increased number of collection districts in the south, and the employment of a larger number of officers. The excess of 1868 above the expenses of 1867 was occasioned mainly by the increase of the pay of assistant assessors from \$4 to \$5 per day. A much larger number of special agents and inspectors were in service during the last year than in any year preceding, but these were all retired by the act of July 20, 1868. The number of assistant assessors in commission on the 1st day of November, 1867, was 3,180. This number, with the sources of revenue diminished by the act of March last, has been largely reduced, and on the first day of the present month but 2,284 were in service. The allowance to assessors for clerical service is, under the terms of the statute, made by "the proper officers of the treasury." This language has been construed to mean the accounting officers, and the Commissioner has no voice in determining the amount; but it is understood that it is being gradually reduced.

The receipts of internal revenue for the fiscal years 1866, 1867, and 1868, respectively, and the ratio thereto of the expenses during the same periods, were as follows:

Years.	Gross collections.	Refunded.	Drawback.	Net collections.	Expenses.	Per cent. gross collections.	Per cent. net collections.
1866	\$310,906,984 17	\$514,844 43	\$798,266 73	\$309,593,273 01	\$7,689,700 46	2.47	2.49
1867	265,920,474 65	706,561 69	1,864,631 68	263,349,261 28	8,982,686 03	3.38	3.41
1868	191,180,564 28	1,018,334 81	1,379,980 01	188,782,249 46	9,327,301 74	4.88	4.94

The ratio of costs to collections has increased, of course, with the reduction of the latter. It has required the same machinery and the same number of officers to collect taxes at two or three per centum as at five per centum, and until the passage of the statutes of the present calendar year it was necessary to keep the officers substantially to their maximum number.

## PROBABLE RECEIPTS FOR THE PRESENT FISCAL YEAR.

It has always been difficult to make any accurate estimate of the receipts for the future from internal taxation. The frequent modifications of the laws themselves, the varying condition of different manufacturing interests, the shifting values consequent upon paper currency, together with other disturbing elements, have materially affected the worth of data collected at this office from which otherwise the receipts for any fiscal year could be foreshadowed with considerable accuracy.

The reduction of the sources of revenue has now, however, somewhat diminished these embarrassments, and the collections for the current year can be calculated with reasonable certainty.

The following tabular statement presents the aggregate of certificates of deposits by collectors received at this office during July, August, September, and October, for the fiscal years 1867, 1868, and 1869, respectively:

	1867.	1868.	1869.
July .....	\$27, 079, 103 38	\$24, 734, 656 14	\$16, 989, 649 92
August .....	38, 043, 340 81	17, 848, 051 29	13, 900, 385 70
September .....	33, 714, 718 66	13, 183, 606 99	9, 760, 796 29
October .....	26, 414, 430 29	14, 486, 636 44	10, 092, 335 24

Of the amount collected in 1867 there was from income \$43,463,655 45; in 1868 \$17,733,714 04, and in 1869 \$8,365,817 68.

I herewith present, also, the collections from the several sources of revenue during the first quarter of the present fiscal year in comparison with those of like character during the corresponding period of the fiscal year 1868.

The monthly abstract of the collector of the 5th district of North Carolina for August, 1868, and of the collector of the 3d district of Louisiana for September, have not been received, and the collections in their districts for the months stated are not included in the receipts for 1869.

	July, August, and September of fi- scal year 1868.	July, August, and September of fi- scal year 1869.
<b>SPIRITS.</b>		
Spirits, distilled from whatever materials .....	\$3, 726, 352 03	\$6, 021, 639 14
Spirits in bond July 20, 1868, tax of four dollars per barrel .....		1, 071, 898 56
Distilleries, per diem tax .....		572 00
Distillers, special tax .....	65, 270 42	66, 479 78
Rectifiers, special tax .....	29, 456 88	73, 573 24
Compounders of liquors, special tax .....		7, 348 96
Dealers, retail liquor, special tax .....	1, 217, 999 22	1, 007, 971 61
Dealers, wholesale liquor, special tax .....	254, 842 43	215, 969 81
Total .....	5, 293, 920 96	8, 465, 443 09
<b>TOBACCO.</b>		
Cigars, cheroots, and cigarettes .....	\$654, 163 21	\$347, 306 24
Snuff and snuff flour sold for use .....	172, 566 59	142, 859 55
Tobacco, chewing, &c. ....	3, 724, 423 86	2, 709, 251 40
Tobacco, smoking, all stems, &c.; fine cut shorts, &c. ....	454, 957 18	465, 610 73
Dealers in leaf tobacco, special tax .....		16, 634 15

*Collections of revenue, &c.—Continued.*

	July, August, and September of fis- cal year 1888.	July, August, and September of fis- cal year 1889.
<b>TOBACCO—Continued</b>		
Dealers in manufactured tobacco, special tax .....		\$89,431 13
Manufacturers of tobacco and cigars, special tax ....	\$23,695 64	24,580 46
<b>Total</b> .....	<b>5,029,806 47</b>	<b>4,295,673 66</b>
<b>FERMENTED LIQUORS.</b>		
Fermented liquors .....	\$1,619,615 92	\$1,722,018 36
Brewers, special tax .....	96,877 02	68,583 52
<b>Total</b> .....	<b>1,716,492 94</b>	<b>1,790,601 88</b>
<b>GROSS RECEIPTS.</b>		
Canals, ferries, ships, barges, &c., and steamboats....	\$134,124 58	\$100,894 10
Express companies .....	146,398 89	159,282 47
Insurance companies .....	293,019 14	292,992 06
Railroads, stage coaches, &c. ....	873,100 33	827,325 57
All other collections from gross receipts .....	129,570 99	134,262 31
<b>Total</b> .....	<b>1,576,213 93</b>	<b>1,514,756 51</b>
<b>SALES.</b>		
Brokers .....	\$91,319 87	\$93,989 09
Dealers .....	795,498 25	759,052 28
Manufacturers of articles not otherwise specifically taxed .....		849,729 99
All other collections from sales .....	37,384 93	36,741 47
<b>Total</b> .....	<b>924,203 05</b>	<b>1,739,512 83</b>
<b>INCOME.</b>		
Income over \$1,000 .....	\$14,631,978 77	\$8,189,870 65
Bank dividends, profits, &c. ....	1,021,994 38	1,166,446 99
Railroad companies' dividends and undistributed profits.	664,455 65	966,164 59
All other collections from income .....	552,433 38	650,637 19
<b>Total</b> .....	<b>16,870,862 18</b>	<b>10,973,119 42</b>
Banks and bankers, special tax, and tax on capital, circulation, and deposits .....	\$1,080,661 26	\$886,078 06
Special taxes not before enumerated .....	4,053,221 87	2,969,427 27
Legacies .....	320,277 97	278,590 36
Successions .....	230,730 38	254,065 55
Articles in schedule A .....	497,900 34	300,842 69
Passports .....	14,695 00	8,665 00
Gas .....	318,076 70	341,127 72
Sources not otherwise herein specially enumerated, in- cluding cotton and manufactured articles .....	11,866,928 49	874,430 96
Penalties, &c. ....	250,150 69	306,402 45
Stamps, other than those for spirits, tobacco, and fer- mented liquors .....	3,122,970 23	3,393,471 73
Salaries of United States officers and employees .....	220,850 53	228,689 55
<b>Grand total</b> .....	<b>\$53,397,963 01</b>	<b>\$38,620,898 75</b>



The principal cause of the reduction in the aggregate receipts of 1869 below those of 1868, as shown above, is the repeal of the tax upon manufactures.

The sum of \$5,359,492 80 was received in the fiscal year 1869 from the tax of 50 cents per gallon upon spirits in bond July 20, and withdrawn therefrom after that date. The sum of \$662,136 34 was either collected prior to the act of July 20, 1868, and at the rate of \$2 per gallon, or from spirits distilled after that date and removed from warehouse at 50 cents per gallon. Of the spirits in bond at the passage of the act in July last, 14,676,298 gallons were remaining on the 1st of November. This by the requirements of law must all be withdrawn on or before the 20th day of April next, and with the tax of 50 cents per gallon and \$4 per barrel of forty proof gallons will yield a revenue of \$8,805,779.

The assessment of the annual list, including income, special taxes and schedule A, was made earlier in 1868 than in 1867, and more of the collections of the former year than of the latter were made prior to the month of July and appear in the receipts of the last fiscal year.

The receipts from snuff and tobacco were smaller in 1869 because of the reduction from 40 cents to 32 cents upon chewing tobacco and snuff by the act of July last, and because of the anticipated use of stamps and the subjection to tax in January next of unstamped stock on hand on which one tax may have already been paid.

The increase from cigars is due in part to the tax imposed upon imported cigars by the act of July. Under this act dealers in leaf tobacco pay a special tax of \$25 and two dollars per thousand on their sales in excess of \$10,000 per annum. By the former law they were taxed as dealers and paid \$1 per thousand on sales above \$25,000.

Dealers in manufactured tobacco were first taxed as such in July; prior to that time the payment of special tax as dealers covered sales of tobacco, snuff, and cigars, as well as merchandise.

Manufacturers' sales were made liable by the act of March, 1868, and the tax is returned and paid quarterly. The first return was in July following.

The tax upon rectifiers and wholesale liquor dealers is now very largely increased, and the receipts from the various forms of stamps for spirits, aside from that denoting the payment of tax, will be of no inconsiderable amount.

From a careful consideration of the above, and of other data which the proper limits of my report will not allow me to present, I confidently believe that the receipts for the present fiscal year will reach the sum of \$145,000,000.

#### STAMPS AND THEIR MANUFACTURE.

All adhesive revenue stamps are manufactured by Messrs. Butler & Carpenter, of Philadelphia, for 20 cents per thousand. This price includes the cost of packing in a manner suitable for transportation, and of delivery to an agent of the government in that city upon the requisitions of this office in favor of purchasers and others ordering stamps in different parts of the country.

The number of stamps covered by these requisitions during the last three years is as follows:

	1866.	1867.	1868.
General stamps .....	162, 814, 377	140, 592, 294	118, 696, 255
Stamps for proprietary articles.....	236, 192, 746	223, 300, 300	248, 840, 077

The American Phototype Company, of New York city, imprint internal revenue stamps upon checks, drafts, receipts, and other instruments furnished them by the parties who desire such stamps. The cost of these stamps to the government is  $12\frac{1}{2}$  cents per thousand; all additional cost, which in no case is to exceed one cent for each impression containing not more than six stamps, is paid to the company by the parties who order the stamps. Messrs. Butler & Carpenter also print similar stamps from steel plates at the same cost to the government as that of the adhesive stamps. The extra expense is arranged between them and the purchasers, subject to the decision of the Commissioner in case of dissatisfaction with the rates charged.

Stamps imprinted upon instruments are not kept on hand for general sale, like adhesive stamps, but are printed only upon order and prepayment by purchasers; and no stamp is imprinted upon any particular form of instrument until the Commissioner has decided concerning the propriety of such imprinting, and the extent of the liability of the instrument.

The number of stamps imprinted by the American Phototype Company was, during the fiscal years—

1866. ....	20, 541, 690
1867. ....	15, 469, 504
1868. ....	21, 133, 556

The stamps for use upon packages of distilled spirits are manufactured by the Note-printing Bureau of the Treasury Department, as were the cigar stamps required by the amendatory act of March 3, 1865.

The number of stamps in their various forms for distilled spirits ordered from the Note-printing Bureau is 839,000 tax-paid stamps; 2,000,000 rectifiers' stamps; 2,000,000 wholesale dealers' stamps; 1,000,000 stock-on-hand stamps; 2,000,000 warehouse stamps.

At the date of this report (November 20) there had been sent to collectors tax-paid stamps 460,800; rectifiers' stamps, 284,400; wholesale dealers' stamps, 245,600; stock-on-hand stamps, 433,600; warehouse stamps, 304,000.

The stamps for tobacco, snuff, and cigars, under the act of July 20, 1868, are furnished by the Continental Bank Note Company, of New York, at prices varying with the kinds and amounts required. Their use is to be commenced on the 23d of the present month.

Stamps are printed upon tin-foil wrappers for ounce and half-ounce packages of fine-cut chewing tobacco, by Mr. Henry Skidmore, of New York, the only printer upon tin-foil in the United States, at a charge of 14 cents per thousand.

All stamps made outside the Treasury building are prepared under written contracts and the direct inspection of an agent of this bureau. The performance of the work in accordance with the terms of the contracts is duly secured in each case; in that of Butler & Carpenter by a deposit of United States securities with the United States Treasurer, and in other cases by bonds with approved sureties.

#### UNITED STATES COURTS AND ATTORNEYS.

It is the duty of district attorneys, under the act of March, 1867, to make report to this office, at the close of every term of court, of suits brought and the condition of all suits or proceedings in which the United States is a party. The times and character of these reports prevent the distribution of the suits through different fiscal years with positive accu-

racy, but the following statements are believed to be measurably correct for the year 1868:

Number of suits brought in federal courts.....	5,305
Of these the number of proceedings <i>in rem</i> was.....	2,294
Number of indictments found and filed.....	1,981
Number of other proceedings <i>in personam</i> .....	1,030
Judgments recovered in proceedings for forfeiture.....	1,261
Convictions on indictment, some including more than one person.....	749
Number of acquittals.....	219
Number of suits decided in favor of United States.....	2,532
Number of suits decided against United States.....	382
Number of suits settled or dismissed.....	624
Number of suits pending July 1, 1868.....	2,905
Amount of judgments recovered in suits <i>in personam</i> .....	\$741,797 47
Amount collected from judgments and paid into courts....	127,810 94
Proceeds of forfeitures paid into courts.....	1,136,150 73

With the exception of a division of the southern judicial district of New York, and the formation of the eastern as a new judicial district, the federal courts remain as they were before the outbreak of the rebellion. The proceedings growing out of the organization of the national banks and the issue of national currency would alone have almost clogged the already scarcely adequate judicial machinery in some localities; and since revenue cases and proceedings in bankruptcy have been added, the calendars have been so enlarged that in the principal business centres a speedy determination of a contested cause has been hardly expected.

Considerable relief was formerly obtained through terms which were held by judges from adjoining districts, whose own dockets were comparatively light. Payment by the government of expenses incurred by a judge while sitting outside his own district is now prohibited, and judges naturally decline to undertake extra labor at increased cost to themselves. Although the old system may have been liable to some abuses, I respectfully submit that the advantages to the government far outweighed the pecuniary loss, and that, unless some radical change in the organization of the courts be made, it will be wise to return to the system under which judges were willing to relieve each other.

As stated in my last report, the statutes should be amended so as to require the clerks of courts, as well as the attorneys and marshals, to report to this office, that among other things it may learn of the distribution of the proceeds of every suit. The fee-bill of district attorneys, I believe, should be modified so as to give larger compensation than now for the faithful prosecution of criminal proceedings. It is through these, and the imprisonment of offenders, rather than from penalties and forfeitures, that the laws can be successfully vindicated and the revenue more fully collected.

#### COMPROMISES.

The power of compromise has been exercised with great care, and only upon the recommendation of the local revenue officers or district attorneys, and the approval of the Secretary of the Treasury. No alleged violation by distillers has been compromised except upon the opinion of the government attorney that the offence was technical, or could not be proved to the jury.

The number of cases compromised during the year was 536.

From these there was received as tax.....	\$419,043 57
Assessed penalties, fixed by law.....	142,003 56
In lieu of fines, penalties, and forfeitures.....	592,027 68
Total.....	<u>1,154,027 61</u>

By the statute of July last, in every case where a compromise is made, it is provided that there shall be placed on file in the office of the Commissioner the opinion of the solicitor of internal revenue, or officer acting as such, with his reasons therefor, and after a suit or proceeding in court has been commenced, it can be compromised only with the recommendation also of the Attorney General.

#### DISTILLED SPIRITS—OPERATIONS OF THE NEW LAW.

The remodelling of distilleries to conform to the law and the regulations, and the erection of distillery warehouses, have been the occasion of great expense and delay to their proprietors, while the survey of distilleries, the procurement and distribution of stamps, the preparation of forms and regulations, and the greatly increased correspondence consequent upon the inauguration of the new law, have imposed an immense labor upon this office and upon the local officers of the district where distilleries are situated. The nature and extent of this work will be best exhibited by a brief reference to some of the most important requirements of the statute.

Every distillery, whether intended for use or otherwise, must be registered with the assessor of its district. Its owner must file with that officer notice of its location, description and boundaries, its mashing, fermenting, and distilling capacity, and its fermenting period, together with the number, kinds, and contents of the stills, boilers, tubs, and cisterns employed. An accurate plan of the distillery and its apparatus, showing the relative location of every still, boiler, doubler, worm-tub, cistern, pipe-valve, and other parts of the machinery, must be displayed upon the premises, and a copy filed with the assessor. With the aid of a person skilful and competent for such purpose, the assessor is required to make a survey of every distillery, and to estimate and determine its true producing capacity, for the purpose of assessment in case of deficient returns. Copies of all the papers above referred to are sent to this office, where a full and complete record is kept of every distillery.

A warehouse must be established for every distillery, and, under the direction and control of the collector of the district, placed in charge of a storekeeper appointed by the Secretary of the Treasury. A bond in the penal sum of double the tax upon the possible production of the distillery for fifteen days must be given by the distiller, with at least two sureties approved by the assessor, conditioned, among other things, to a faithful compliance with all the provisions of the law.

All this must be done before a distillery is allowed to commence operations. Afterwards daily reports to this office are made by its storekeeper of all spirits entered and withdrawn from warehouse, and monthly reports of materials used, beer made, and spirits produced at the distillery.

Reports of like character are made each month by the assessors, based upon the tri-monthly reports to them from distillers, and including also their assessments of deficiencies, and of the per diem and per barrel taxes imposed by law. These various reports when received here, compared with and checked by each other, are duly recorded and filed.

The number of distilleries registered and thus far reported to this office, including those not intended for present use and those for the distillation of fruit, is 1,990.

The plans of 316 distilleries, other than of fruit, have been received and filed, as in accordance with the law and regulations, and others have been returned for correction. Of these, 64 are in Pennsylvania, 51 in Ohio, 41 in New York, 35 in Illinois, 26 in Kentucky, 16 in Indiana, 14 in Virginia, 10 in Tennessee, 10 in Missouri, 10 in Maryland, 7 in Massachusetts, 7 in Wisconsin, 6 in Louisiana, 6 in Iowa, 3 in West Virginia, 2 in Connecticut, and 1 in each of the States of Alabama, Arkansas, Delaware, Minnesota, New Hampshire, New Jersey, and 1 in Utah, and 1 in Montana.

No plans have been received from the Pacific coast, although distilleries there have probably been put in operation.

Distillery warehouses have been established to the number of 459.

From the reports of the storekeepers it appears that 204 distilleries are in operation, with an aggregate daily producing capacity of 227,758 gallons.

The number of Class B warehouses existing on the 1st day of July last was 779. Their number was gradually and rapidly reduced until the 1st instant, when the number was 172, containing manufactured tobacco and most of the spirits distilled prior to the act of July 20 and still in warehouse.

The statute now in operation contains many improvements upon that of 1866, is fuller and more definite in its exactions, places the distilleries and their operations more completely in the hands of the government, and is more rigorous in its punishment of offenders, but its successful operation after all must depend upon the vigilance and fidelity of the local officers. The corruption of storekeepers, gaugers, and assistant assessors, even when assessors and collectors are above suspicion, will always open sources of ruin to honest tax-payers and loss to the treasury, which neither the wisest legislation nor the most stringent regulations of the department can close.

Since the date of the present statute, however, there has been a large reduction in the number of illicit stills in most parts of the country. Those properly registered and authorized have paid, it is believed, a greater proportion of their liability than under the previous law, and the receipts have been in marked and favorable contrast to those of the corresponding time last year.

#### SPIRIT METERS.

It will be remembered that the joint resolution of February 3, 1868, providing for the appointment of a commission to examine and test spirit meters, further provided that, until the report of the commission and additional legislation upon the subject, all work on the construction of meters under direction of the department should be suspended. Although this report was laid before Congress in March following, no action was taken thereon until the act of July 20, by which the Commissioner of Internal Revenue was authorized to adopt and prescribe for use such meters as he should deem necessary.

The meters adopted by the Secretary of the Treasury on the 16th of April, 1867, and in progress of construction at the date of the joint resolution above referred to, were those of Mr. Isaac P. Tice, of New York. That no injustice should be done distillers who were required by law and regulation to purchase these meters, it was stipulated with Mr. Tice that

their price should be fixed by a committee of three—one named by the Secretary of the Treasury, one by the Commissioner of Internal Revenue, and one by the manufacturer.

When I had concluded, in accordance with the recommendation of the commission, to adopt and prescribe the Tice meters, it seemed advisable, for similar reasons, that the prices of meters of different sizes should be properly determined; and after considerable delay in finding suitable persons whose engagements would allow their rendering the service, Messrs. W. T. Duvall, of Georgetown, D. C., Levi J. Knowles, of Warren, Massachusetts, and William P. Trowbridge, of New York city, all skilful and competent machinists, were selected for that purpose. This committee made its report on the 8th day of September, and on the 16th day of the same month Mr. Tice was directed to proceed with the manufacture and attachment.

Under the joint resolution of February 3, he had discharged his employees, closed his manufactory, and when his meter was again adopted he was delayed by the necessity of reorganizing his business and procuring competent workmen.

For the purpose of bringing the meters to as early use as possible, I directed that they should be first attached in New York city, the place of their manufacture, and in Brooklyn, and instructed the collectors of the eighth and ninth districts to notify their distillers that meters were ready for attachment, and subsequently gave like notice to the collectors in the other districts. On the 19th of November meters had been placed in 11 distilleries, and their attachment to others is being prosecuted as rapidly as circumstances, including the opposition of distillers, will allow. I am advised that several distilleries have been closed by their proprietors to prevent the application of meters.

The revenue officers and the manufacturer have been earnestly urged to complete the work in New York and Brooklyn at the earliest moment, that it may be prosecuted in other districts of the country.

I am advised that Mr. Tice now has about 125 workmen employed in his factory, and others engaged in the attachment of meters at distilleries.

All meters are attached under the immediate direction of a government officer, by whom the accuracy of each instrument is tested.

#### DIRECT TAX.

Under the authority of the 14th section of the act of July 28, 1866, the Secretary of the Treasury suspended, until January 1, 1868, the collection of the direct tax in the States heretofore in insurrection, and a like extension until January 1, 1869, was authorized by the joint resolution of July 23, 1868.

The loyal States, with the single exception of Delaware, assumed the amounts apportioned them, and paid the same from their treasuries. After several years of delay, the State of Delaware continuing to refuse such assumption and payment, the assessment and collection of the tax were commenced by the officers of internal revenue, and are now nearly completed. Indeed, the full assessment of \$74,683 33, the tax assigned, has been made, and \$64,924 42 have been collected.

The total amount of tax apportioned to the 11 insurrectionary States was \$5,153,981 28. Of this there have been collected \$2,270,608 23, at an expense of \$243,451 47, inclusive of expenses of sales, and exclusive of salaries of commissioners.

The total amount reported to this office as proceeds of sales in the

States of Virginia, South Carolina, Florida, Tennessee, and Arkansas, is \$450,419 73. Of this the sum of \$128,029 88 consists of lands purchased by the commissioners on behalf of the government when the same were sold for taxes.

Purchases of lands to the cost value of \$77,561 18 were made in South Carolina. A part of the lands so purchased has been leased, and a part, by order of the President, resold for educational purposes. The unsold tracts in South Carolina, not under lease, have passed into the custody of the Freedmen's Bureau by force of the act relating to this subject passed July 16, 1866.

The uncollected tax of the insurrectionary States, amounting to nearly \$3,000,000, is a lien upon all the real estate upon which the same is assessable. Every parcel in each State is charged with such distributive share of that State's apportionment as shall be determined by its comparative value on the 1st day of April, 1862, and in making assessments the law provides that due regard shall be had to the valuation made under State authority at the period nearest that date.

Since that time estates have been sold and resold; they have been divided and subdivided. Some have received costly improvements, and from others has been swept away all that was valuable. In ordinary times the assessment made upon a comparative valuation so remote would be greatly unequal; but when the immense changes, directly and indirectly brought by the war, are considered, it seems to me that the collection of this tax upon the present statutory basis cannot be further prosecuted without very great inequality and very just complaint.

The further postponement of this subject can relieve it of none of its embarrassments, and landholders and purchasers are alike entitled to its early solution. Unless it is deemed wise, in view of the difficulties suggested, and of the impoverished condition of the south, to abate its uncollected portion altogether, I would recommend the passage of a law allowing its assumption by the several States within a definite period, coupled with a reasonable premium for such assumption, and authorizing and directing the internal revenue officers, in case of non-payment by the State, to proceed with the assessment and collection upon a new basis of taxation.

#### CHANGES OF STATUTES.

Next to frequent changes of officers there is nothing so prejudicial to the personal convenience and interests of tax-payers, and so productive of loss to the revenue, as frequent changes of the statutes.

The gradual increase of the expenses of the government from 1861 to 1865, and their gradual reduction during the last two years, have secured the passage of at least one revenue bill at every session of the national Congress, and within a period of six years more than twenty-five such bills have passed both houses and received the approval of the President. The pendency of a measure has furnished frequent opportunities for numerous amendments, some of them not really important, but from a change of language, rendering valueless many precedents and regulations of the office and well considered decisions of the courts.

While officers are employed in the introduction of a new law involving great study and frequent correspondence to secure uniformity in its administration, honest tax-payers are fretted by obligations to which they are unaccustomed, and the dishonest find renewed opportunity for the commission of fraud under the protection of professed ignorance.

The annual revenue required for many years from internal taxation

can now be well determined, if, indeed, a proper regard to the rapid reduction of the debt and the value of the public securities in the markets of the world has not already fixed it at its present amount, and I believe that no advantage can possibly accrue from a material change in the objects of taxation. From several hundreds if not thousands of sources the number has been reduced to a comparatively few, all of which contribute their allotted share without embarrassment, and the masses of the country are not only unburdened, but, except through the complaints of others, are seldom even reminded of the existence of the revenue laws.

The recent act relative to distilled spirits, tobacco, snuff, and cigars, has been in force for so brief a period that but few modifications which its operations may prove necessary can now be recommended with confidence. I would respectfully suggest, therefore, that the general codification of the revenue laws, begun at the last session of Congress, be postponed a year, that this statute may be more thoroughly tested, and that a single act then be passed embracing all that is valuable in existing laws, and of such character as to insure it against the necessity of amendments for several years.

Some legislation, however, in addition to that recommended in my report last year, and not covered by the act of July last, is, I think, advisable at the present time.

#### LIMITATION OF COMMISSIONERS' AUTHORITY TO REFUND TAXES ERRONEOUSLY COLLECTED.

The authority vested in the Commissioner of Internal Revenue to refund taxes erroneously collected has been the means of preventing much expensive litigation, and has afforded speedy and inexpensive relief to many persons who have been compelled to pay more than was legally due. While a withdrawal of this authority would be productive of great hardship in many cases, I am satisfied that a statutory limitation of the time within which such claims must be presented would tend to prevent much abuse. When the legality of an assessment is not seriously questioned at the time it is made, the evidence in its support is very apt to disappear with a change in the officers of the district; and it is not then difficult for a skilful attorney to present reasons in support of a claim for refunding such as are hard to be set aside. Different persons succeeding one another in the office of Commissioner will naturally have different views as to the interpretation of portions of the statutes, and he whose claim has been once rejected may present it anew, after a change of officers, with reasonable hope of better success. I would recommend that no claim be allowed unless it is presented within fifteen months from the time when the tax was paid.

#### STAMPS UPON TAX-PAID TOBACCO AND SNUFF.

It having been found practically impossible to prepare and furnish to collectors in all parts of the country, within 60 days from the passage of the act of July 20, 1868, the stamps required for distilled spirits and tobacco, the Secretary of the Treasury, in the exercise of the authority conferred upon him by the 108th section of the act, fixed the 2d day of November as the day for putting into operation the provisions relative to the use of stamps upon distilled spirits, and the 23d day of November for the stamps upon tobacco and cigars. In anticipation of a much earlier use of stamps upon tobacco, it was enacted that after the 1st day of January, 1869, no smoking or fine-cut chewing tobacco or snuff



shall be sold or offered for sale except at retail, from stamped wooden packages, unless put up in the prescribed form of package and duly stamped. It was believed that, by the close of the calendar year, the stock on the market, when the use of stamps should begin, would be so nearly exhausted that it would not be burdensome to impose a second tax upon the small remnant unconsumed. The short interval between the 23d day of November and the 1st day of January will not give the intended opportunity for the consumption of unstamped tobacco, and Congress will probably see fit to enlarge it. I have been urged to recommend that provision be made for issuing stamps without charge, to be affixed to all such tobacco as may be in the hands of dealers on the appointed day. Evasions of the law will be comparatively easy so long as tobacco may be sold without stamps, and prominent manufacturers believe that the advantage to the revenue of the early termination of these opportunities will more than compensate for the expense and inconvenience attending it. I fear, however, that if this method were adopted, it would be impossible to prevent the misuse of the free stamps upon tobacco properly taxable, and prefer, therefore, a postponement to a day later than the 1st day of January.

#### BANKERS' AND BROKERS' SALES.

I have heretofore in my annual reports expressed the opinion that the attempt to collect taxes by means of stamps upon instruments having no permanent value for purposes of evidence would prove a failure. Certainty rather than severity of punishment must be relied on to support the sanction of penal statutes. When both the maker and receiver of an instrument believe that the paper will never come under the eye of a revenue officer, it matters little what penalty is denounced for the omission to affix a stamp. If the writing is of such a character that its invalidity as an instrument of evidence is of slight consequence, evasions of the tax will naturally result. To no one of the various stamp taxes now imposed do these considerations apply with greater force than to the memoranda required of brokers when making sales of coin and securities. These memoranda are in no sense evidences of title. In fact, they are only passed in obedience to the statute requirement, and are soon thrown aside and destroyed. If stamps have been affixed they can easily be removed, and it is hardly necessary to make an attempt to efface the cancellation marks before placing them upon another memoranda. So little scrutiny is bestowed upon these papers as they pass from brokers, that specimens have been presented of stamps which had been issued by gentlemen of the highest respectability while bearing plainly the marks of two and even three successive cancellations. During the fiscal year 1866, when the tax upon sales of this description was paid monthly to the collectors, the receipts from this source were in excess of \$2,500,000. In August, 1866, the tax was reduced from one-twentieth to one-hundredth of one per cent., and made payable by stamps; but at the same time such changes were made in the terms of the statute as to render subject many sales which had before escaped taxation, and thus to some extent to counteract the effect of the reduction in rate. Since that time the sales of stamps have been scarcely larger than before, and I am satisfied that a return to the former method would secure a more thorough enforcement of the law and yield much richer results.

#### LIFE TABLES.

In assessing taxes upon legacies and successions it frequently becomes necessary to determine the values of life estates and annuities for life. In

the British laws imposing similar taxes, are embodied tables for determining such values by reference to the expectancy of life at different periods, but our statute is silent upon the subject. When it became necessary to furnish assessors with a standard by which to regulate their assessments, they were referred by this office to the Carlisle tables of mortality as those which were believed to be generally accepted as most accurate in their results. Other tables have been adopted for a similar use by the courts of some of the States, and tax-payers have claimed the right to have their liability measured by these instead of those used by the assessor.

The controversies which thus arise do not merely involve the relative rights of the government and the tax-payer, but in many cases the interest of the life tenant demands the use of one standard, while the remainder man is benefited by the adoption of another. It is evident that so important a matter should be made clear by the terms of the law, and I would therefore recommend either that the proper tables be incorporated in the statutes, or that distinct authority be given the Commissioner of Internal Revenue to prescribe such as he shall deem appropriate.

#### COMPENSATION OF ACTING COLLECTORS.

By the third section of the act regulating the tenure of offices, passed March 2, 1867, it is provided that, in case no appointment is made to a vacant office during the session of the Senate, "the office shall remain in abeyance without any salary, fees, or emoluments attached thereto," and "the powers and duties belonging to such office shall be exercised by such other officer as may by law exercise such powers and duties in case of a vacancy in such office."

Under the statutes relating to internal revenue, a collector appoints his deputies and pays them out of his commissions, and, when a vacancy occurs in the office of collector, the duties of the office devolve upon one of his deputies. It follows that when a vacancy in the office of collector of internal revenue is not filled during a session of the Senate, a deputy collector must act as collector, while no provision is made for compensating him for discharging the duties of either office. At the adjournment of Congress on the 3d of March, 1867, there were 69 vacancies in the office of collector. Deputies of the retiring collectors remained in charge of their respective offices until new appointments were made, and they have not received compensation for their services. I recommend that some provision be made for paying them proper salaries, and also to meet similar cases that may occur hereafter.

Much inconvenience and delay are now experienced in paying the subordinate officers in a district whenever a vacancy occurs in the office of collector, as the deputy who acts as collector is not authorized to act as disbursing agent.

I recommend either that the official bond of a collector be made to cover his liabilities as disbursing agent, or, if that is not deemed advisable, that the bond given by the collector in the capacity of disbursing agent be made available upon the default of his deputy acting in like capacity, as the official bond of the collector now is for the acts of all his deputies.

#### TAX OF NATIONAL BANKS TO BE RETURNED AND PAID TO REVENUE OFFICERS.

The 110th section of the act of June 30, 1864, imposing a tax upon the capital, circulation, and deposits of persons and corporations engaged in

the business of banking, has never had application to the banks organized under the national currency act, such banks paying a like tax directly to the Treasurer of the United States. As nearly all the State banks which were in existence when the tax was imposed have been converted into national banks or have closed up their business, the amounts reported to this office from this source have shrunk to a very small amount, although the actual revenue has probably increased.

While those banks which are affected by the operation of the revenue law are required to pay their taxes at the end of each month, the national banks pay only semi-annually. This discrimination was adopted when the policy of the government required that every inducement should be presented for the conversion of State into national associations, and it was thought that this comparative infrequency of returns by the latter would prove such inducement. Now that the national banking system has so completely superseded all others, the reason for the distinction fails, and a mere suggestion seems enough to show that the revenue law should be made alike applicable to all who are engaged in the same kinds of business.

#### SALES OF FORFEITED GOODS BY COLLECTORS.

The act of July, 1866, provided a summary process for the sale by collectors, without the decree of forfeiture, of goods seized for violation of the revenue laws, where the aggregate value of such goods should not exceed \$300. Ample checks are thrown around the exercise of this authority for the protection of the innocent, and I believe that no serious complaint of its abuse has ever reached this office. The customs laws have long contained a similar provision, and I am informed that its working has given general satisfaction. The statute in its terms now only applies to goods forfeited under the acts of 1866 and those of an earlier date, and it should be so amended as to apply to forfeiture for violations of any revenue law.

The expenses attendant upon sales made in this way are so small when compared with the costs which accrue before property can be sold under decree of a United States court, that it would, in my judgment, be wise if the same method of procedure be authorized in the case of goods of much higher aggregate value.

#### SUPERVISORS.

The act providing for the appointment of supervisors of the revenue requires that each shall be assigned to a district composed of one or more *judicial* districts. The services of these officers will be principally devoted to matters having little reference to the boundaries of judicial districts, and a much more convenient arrangement can be made if this particular provision is repealed. In each of the States of Pennsylvania and Ohio the amount of work has been thought to be such as to require the services of two supervisors, but the line between the two judicial districts in neither case coincides with the boundaries of collection districts. Two collection districts in the former State, and four in the latter, are thus placed severally under the jurisdiction of two supervisors.

Again, the proper supervision of the revenues in the five districts of New Jersey hardly furnishes employment for one officer, while it is not convenient to attach the whole State either to the districts including the city of New York, or to that covering the city of Philadelphia. Violations of the revenue law in the northern portion of the State will

ordinarily be found connected with transactions in the one city, while in the southern part the connection will be with the other. In general terms the same may be said of many other parts of the country, and I would therefore recommend that the law be so changed that each supervisor may be assigned to a district including such collection districts as may be determined by the Commissioner of Internal Revenue.

#### REVENUE STAMPS UPON RECEIPTS.

The written instruments subject to stamp duty are, with few exceptions, prepared by persons familiar with the requirements of law, and at places where stamps of the proper denomination are kept, and when necessary may be attached without inconvenience. Among these exceptions receipts for money or the payment of debts exceeding \$20 are the most prominent. These are often given under circumstances when compliance with the law would be exceedingly inconvenient if not impossible, and by and to people ignorant of the obligations which the law imposes. It thus often happens that a person innocently issuing an unstamped receipt may be put in peril of prosecution, while a person innocently receiving it may find, too late, that the courts refuse to recognize it, and that he is wronged without remedy.

I am convinced that there is no form of taxation which, producing so much annoyance to the tax-payer, yields so little revenue to the government, and I recommend that receipts be stricken from the schedule of instruments subject to stamp duty.

#### CIVIL SERVICE.

In my last annual report I presented the distinctive features of the civil service of Great Britain and of several countries of the continent, together with the reasons which, after a study of their superior workings, had convinced me of the pressing necessity of a change for the better in the service of our own country. My experience and observation since that time have deepened my convictions that justice to honest tax-payers and due regard to our national reputation alike demand the elevation of the revenue service above individual preferences and the fluctuations of parties. The antagonism between the legislative and the executive departments of the government, which has so sadly damaged the service for the past two years, may, I know, be regarded as exceptional, and the harmony to prevail hereafter be urged as a full corrective to existing evils; but until there is a positive change in the method of making appointments, inopportunities will secure recommendations upon which bad appointments must inevitably be made, and from which the public will suffer. A dishonest gauger or assistant assessor, in many localities, may, undetected, do more wrong to the government than lies within the power of an assistant treasurer or a foreign minister; yet these offices, through the skilful management of the applicants and their associates, are often devolved upon men of small ability and less integrity—in the very toils of corrupt distillers. I have known a distinguished clergyman advocating, from the purest motives, the appointment to office of one whom I knew as a leader among illicit whiskey operators. He was cheated by those who, two or three removes from him, had carefully studied the lines of sympathy and friendship, and did not hesitate to use the sacred office of the Christian ministry for personal emolument, through frauds upon the treasury. Without a service which shall insure appointment during good behavior, from comparative fitness, and which shall protect vigil-

ant officers from the malicious attacks of the felons whom they obstruct or pursue, bad men, pressed for place because of their political service or their personal necessities, will prostitute positions they secure for enriching themselves at the cost of the treasury, and the guilty, in and out of office, will seek to blind the appointing authorities and the public, and cheat justice of her rights by assaulting the character of the officers whom they fear.

I fully admit that the spirit of our people is somewhat averse to the permanent service I so strongly recommend; that political aid from those in public positions is exacted by all political parties, and that rotation in office is the long-established practice under local as well as under the general government; but, unless free institutions are to prove failures, ballots must be cast from honest convictions rather than the hope of political preferment or the fear of political displeasure. The inevitable tendency of such practice is the demoralization of our institutions and the degradation of official position—good men in all parties relaxing their interest in public affairs when place-hunting instead of principle is the controlling power, and men of well-earned and established reputation refusing to imperil it in places which have been desecrated by incompetency or fraud. The principles of Mr. Jenckes's bill, reported to the House of Representatives from the Joint Committee on Retrenchment, passed into law, would prove of immense public advantage.

#### CONSOLIDATION OF COLLECTION DISTRICTS.

Under the act of July 1, 1862, the then loyal States, with the exception of Kentucky and Missouri, were divided into collection districts of the same number, and in most cases with the same boundaries, as the congressional districts. Several of the larger cities of the country—Boston, New York, Brooklyn, Philadelphia, Baltimore, and Cincinnati—comprising or forming parts of more than one congressional district, were thus thrown into more than one collection district. So many intricate questions were constantly arising under the laws as they existed prior to their recent amendments, that I have heretofore believed it impossible for a single officer to discharge properly the duties of assessor in either of these cities. The tax upon manufactures, under which the most puzzling doubts have arisen, has now been repealed; the sections of the statute imposing taxes upon incomes, legacies, and successions, have been almost unchanged for several years, and, except as to a small number of occupations, the same may be said of the sections relating to special taxes and taxes upon sales and gross receipts. The frequent changes in the laws necessary heretofore, through the varying wants of the treasury, have increased the labors of assessors. Doubtful questions will disappear, as the laws hereafter shall be but slightly modified. I am satisfied that the several cities above named can shortly be consolidated into single districts, with a saving of expense to the treasury and of convenience to the public. The present divided jurisdiction leaves many an open door for confusion and evasion; a tax-payer upon one side of a street finds himself assessed, while his neighbor, equally liable, on the other side, goes free; complaint follows inequality of taxation; business gravitates to that district where it is likely to fare best, unless other local advantages are sufficiently great to overbalance those connected with the revenue.

For example, if the officers in one district are lenient in their administration of the law concerning distilleries, it will follow that there distillers will multiply. Increased official vigilance in one district has but the

effect of reducing the revenue from its own, while increasing that from the neighboring district. The upright and energetic officer sees his labor result in a transfer to his dishonest or inefficient colleague of the official emoluments which might have been his own if he had failed to interfere with violations of law. The increased number of distillers, though paying but a tithe of what they should, swells the revenues of the negligent district, and all stimulus to honest effort is well nigh destroyed.

There are other considerations which bear with almost equal weight in favor of the proposition that each single business community should form but a single collection district. Collectors would not so often as now lose sight of delinquent tax-payers through their simple removal from one place to another in the same city. Many tax-payers are residents of one district, manufacturers in a second, and dealers in a third, and the different aspects of the same transaction are thus passed upon by three different officers, neither of whom has, unless accidentally, any knowledge of the action of the others. If a fraud is committed, it is so distributed between the districts that proof becomes difficult and justice remains unsatisfied.

The enforcement of the penal provisions of the statutes is also weakened by the subdivision of power and by the barrier presented to a collector's authority by the district line. The holder of illicit property escapes a forfeiture by crossing a street; and it has been decided by the courts that a rescue is not punishable unless it is consummated in the district where the proceeding began.

The advantages of the proposed consolidation have been already recognized by the statute provision for the appointment of superintendents of drawback, and for placing export bonded warehouses, without regard to their actual location, under the supervision of a single collector.

The cities of New York and Philadelphia are of such magnitude, however, that I should not deem it feasible to include either in a single collection district, unless authority were granted by legislation for the employment of a grade of officers between the assessor and the present assistant assessors. Five deputy assessors in New York and Brooklyn, inclusive, under the direction of the single assessor, would supply the place of eight assessors whose offices would be abolished. For the district of Philadelphia, which is now divided into five districts, I presume that two intermediate officers would be found sufficient. Assistant assessors are now appointed by the Secretary of the Treasury; the proposed deputy assessors would with propriety be appointed by the President, with the concurrence of the Senate.

By the proposed arrangement, the offices of eight collectors in New York, and four in Philadelphia, would be abolished. If experience should demonstrate the need of one or more intermediate officers between the collector and the present deputy collectors, as in the case of the proposed deputy assessors, temporary provision can be made for the employment of such officers without additional legislation.

As the unsettled liabilities of tax-payers under former laws are fast being adjusted, it will be found advantageous, in some sections of the country, to unite districts outside of the large cities. In this way, and in this way alone, can the cost of the service be reduced in a degree commensurate with the reduction of taxation.

#### THE OFFICE OF COMMISSIONER—A SEPARATE DEPARTMENT.

The bill reported by the Committee of Ways and Means at the last session of Congress, proposed to create this office into a separate depart-

ment, with the Commissioner as its head, instead of continuing it, as it has hitherto been, a bureau of the Treasury Department. My experience long ago convinced me that such a change would be productive of great benefit to the service; but the subject could so readily be made to assume personal and partisan aspects, that I have hitherto refrained from its advocacy. Judging from the past, the passage of no general revenue law can be expected until near the close of the approaching session; and as the change, if made, will thus coincide with the incoming of a new administration, the question can now be considered solely in the light of its administrative merits.

The erection of this office into a separate department would conduce to a more vigorous and thorough enforcement of the law in the first place by greatly simplifying the work in the office of the Commissioner.

So vast is the volume of business flowing through the Treasury Department that it is manifestly impossible for the Secretary to make himself familiar with all its details; and the same may be said of the Commissioner and the business of his office. Experienced officers and clerks in this bureau, devoting their entire attention to special portions of the law, are necessarily better informed than others can be of their particular requirements, and the peculiar conditions of business or trade to which they are applicable. When the Commissioner has to determine upon proper regulations to be established, or orders to be issued, he does so after full consultation with those of his subordinates who are most familiar with the subject-matter in all its connections. His own lack of acquaintance with details is thus corrected, and a safe and prudent conclusion is probably reached. Any changes made in their subsequent revision by the Secretary are likely to be productive of injury rather than advantage, for it is practically impossible for those here employed to confer as freely with the Secretary as they do with the Commissioner; and in such revisions the benefit of their experience is in a large measure lost.

Under the present relations of the two offices, so many questions pass from one to the other that the Secretary is constantly compelled to adopt the opinions of his own immediate subordinates, instead of forming a personal judgment of his own, and thus the carefully reached conclusions of the Commissioner may be overruled by clerks without legal and public responsibility.

The separation would prevent the necessity for the joint action of the two officers, which is often attended with considerable delay, even when promptness is an indispensable element of success. It would locate responsibility which is now divided, and clothe the Commissioner with more than a seeming authority.

The benefits of the proposed change would arise especially, however, from its rendering more direct and single the responsibility of the local officers. One applies to the Secretary for instructions, while another, called to act perhaps in the same case, takes direction from the Commissioner. Those inclined to disregard his directions find a plausible pretext in some assumed difference of opinion between him and the Secretary. Those who are striving for the same end find themselves working at cross purposes, while the consequent confusion encourages the wrong-doer and disheartens the upright.

Objection has been made to the proposed separation on the ground that the customs revenue has been successfully managed without it; but it should be borne in mind that the entire responsibility of the execution of the customs laws is vested in the Secretary of the Treasury, the Commissioner of Customs under the law acting only as an accounting officer, or discharging such functions as may be devolved upon him by the Secretary.

The laws relating to internal duties and customs are framed in many particulars with reference to each other. The official regulations under them, especially those covering the storage and movement of bonded property, are oftentimes not dissimilar.

The Treasury Department within a recent period has been enlarged, not alone as other executive departments have been, by the immense increase of its former varieties of business, but by the addition of several bureaus, either of which, a few years ago, would have been regarded as sufficient for an independent department. It is too large now, and its interests are too complex and diversified for the supervision of a single officer.

I believe the public interest would be best subserved by the erection of a new department, which should embrace the collection of all the national revenues except those derived from the sale of the public lands.

I am, sir, with great respect, your obedient servant,  
 F. A. ROLLINS,  
*Commissioner.*

Hon. H. McCULLOCH,  
*Secretary of the Treasury.*

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#### APPENDIX A.

In the annual report of the Register reference was made to certain statements which were to be presented at a future time.

Since that report was completed the following statements have been prepared:

1st. A statement showing the tonnage of the Atlantic and Gulf coasts, of the Pacific coast, of the Northern Lakes, and of the Western Rivers, by States; and showing separately the tonnage of sailing vessels, steam vessels, barges, and canal boats.

The tonnage of the country has never before been presented in the statistics of our commercial marine, under any of the above classifications.

2nd. A statement showing the tonnage in the cod and mackerel fisheries by States.

3d. A statement showing the tonnage in the whale fisheries, by custom districts.

The number of vessels of each class, and the total number of vessels in the country, is also stated for the first time.

N. L. JEFFRIES, *Register.*



States.	SAILING VESSELS.		STEAM VESSELS.		BARGES.		CANAL BOATS.		TOTAL.
	No. of vessels.	Tonnage.	No. of vessels.	Tonnage.	No. of vessels.	Tonnage.	No. of vessels.	Tonnage.	
THE ATLANTIC AND GULF COASTS.									
Maine	3, 036	360, 579. 24	46	18, 146. 73					378, 725. 97
New Hampshire	79	13, 395. 24	4	432. 32					13, 847. 56
Massachusetts	2, 852	446, 257. 63	78	31, 680. 19					477, 937. 82
Rhode Island	194	19, 195. 80	29	28, 053. 66					47, 251. 46
Connecticut	713	58, 109. 25	64	36, 165. 35	2	171. 52			94, 987. 08
New York	2, 984	647, 837. 36	742	359, 841. 84	374	54, 582. 03			1, 180, 675. 05
New Jersey	616	64, 298. 55	60	16, 821. 67	64	10, 183. 84			97, 682. 05
Pennsylvania	717	206, 076. 29	132	33, 250. 22	13	11, 935. 28			310, 483. 15
Delaware	166	11, 840. 19	96	12, 829. 09	6	539. 45			25, 248. 73
Maryland	1, 566	97, 831. 77	103	39, 831. 85	21	3, 076. 48			142, 046. 63
District of Columbia	128	5, 180. 62	27	4, 540. 68	9	798. 92			28, 266. 06
Virginia	814	96, 840. 41	56	5, 409. 07	15	1, 271. 47			35, 572. 31
North Carolina	291	13, 256. 15	21	3, 064. 53	1	28. 23			16, 348. 91
South Carolina	180	9, 691. 03	31	5, 148. 33					14, 839. 36
Georgia	17	2, 472. 98	2	782. 59					3, 255. 57
Florida	229	15, 280. 47	30	6, 077. 87					21, 298. 34
Alabama	90	11, 757. 47	57	15, 777. 60	86	4, 036. 55			31, 561. 62
Mississippi	476	1, 276. 73	3	41. 55	4	109. 92			4, 498. 20
Louisiana	476	44, 965. 78	41	27, 130. 09					71, 385. 87
Texas	196	12, 211. 06	36	6, 763. 14	10	1, 166. 43			22, 140. 65
Total	15, 602	2, 067, 713. 04	1, 580	633, 730. 37	535	87, 793. 12	1, 740	165, 741. 69	2, 974, 975. 22
THE PACIFIC COAST.									
California	647	98, 372. 89	96	40, 039. 89					141, 673. 32
Oregon	22	815. 32	31	8, 186. 80	30	3, 240. 54			9, 004. 13
Washington Territory	63	14, 187. 62	13	1, 647. 29					15, 834. 91
Total	732	113, 375. 83	142	49, 893. 98	30	3, 240. 54			166, 512. 35
THE NORTHERN LAKES.									
Vermont	24	1, 315. 14	6	3, 254. 17					4, 569. 31
New York	415	74, 145. 70	169	56, 277. 23					130, 422. 93
Pennsylvania	21	5, 267. 47	45	16, 031. 69	174	53, 432. 28			22, 343. 45
Michigan	529	96, 413. 52	983	40, 264. 72	51	13, 062. 34			141, 741. 59
Total	1, 289	183, 131. 83	393	115, 547. 81	229	76, 767. 49			375, 441. 13

Illinois.....	357	67,337.96	84	10,848.35	4	1,448.93	2.7	50,704.29	670	108,753.71
Wisconsin.....	204	29,696.11	35	10,196.50					239	40,627.01
<b>Total</b> .....	<b>1,855</b>	<b>983,977.85</b>	<b>634</b>	<b>144,117.15</b>	<b>232</b>	<b>36,146.44</b>	<b>2,654</b>	<b>221,362.88</b>	<b>5,365</b>	<b>685,604.32</b>
<b>THE WESTERN RIVERS.</b>										
Louisiana.....			230	52,023.34	33	3,303.43			203	55,326.77
Mississippi.....			15	2,386.31					15	2,386.31
Tennessee.....			63	13,412.83					63	13,412.83
Kentucky.....			75	22,818.05	14	4,534.82			89	27,352.87
Missouri.....			210	82,876.60	98	29,946.58			308	112,823.18
Iowa.....			58	3,258.87	28	1,743.42			55	5,002.29
Minnesota.....			54	9,774.41	87	9,207.60			145	18,982.01
Illinois.....			72	16,024.01	99	11,989.64			171	27,323.65
Indiana.....			26	5,293.96					26	5,293.96
Ohio.....			163	69,311.94	70	7,386.29	255	22,014.93	490	98,714.45
West Virginia.....			124	20,717.74	20	1,397.68			144	22,115.42
Pennsylvania.....			197	53,762.19	385	38,023.88	30	1,362.88	612	93,152.03
<b>Total</b> .....			<b>1,263</b>	<b>331,671.39</b>	<b>834</b>	<b>106,108.34</b>	<b>285</b>	<b>23,377.88</b>	<b>2,382</b>	<b>481,217.61</b>
<b>SUMMARY.</b>										
The Atlantic and Gulf Coasts.....	15,652	2,067,713.04	1,590	633,720.37	535	87,790.12	1,740	165,741.69	19,467	2,974,975.92
The Pacific Coast.....	723	113,375.83	142	45,885.08	26	3,240.54			104	14,512.35
The Northern Lakes.....			634	144,117.15	322	36,146.44	2,654	221,362.88	5,365	685,604.32
The Western Rivers.....	1,855	983,977.85	1,263	331,671.39	834	106,108.34	285	23,377.88	2,382	481,217.61
<b>The United States</b> .....	<b>18,180</b>	<b>2,475,066.72</b>	<b>3,619</b>	<b>1,199,414.89</b>	<b>1,631</b>	<b>233,345.44</b>	<b>4,679</b>	<b>410,482.45</b>	<b>28,118</b>	<b>4,318,309.50</b>

TREASURY DEPARTMENT, *Register's Office*, December 4, 1908.N. L. JEFFRIES, *Register*.

*Statement showing the number and tonnage of vessels of the United States employed in the whale fishery on the 30th day of June, 1868.*

Customs districts.	Vessels.	Tonnage.
Newburyport, Mass. ....	3	287.62
Salem and Beverly, Mass. ....	5	724.79
Barnstable, Mass. ....	59	5,390.98
Nantucket, Mass. ....	5	816.16
Edgartown, Mass. ....	7	2,206.89
New Bedford, Mass. ....	215	55,850.56
New London, Conn. ....	18	2,922.34
Sag Harbor, N. Y. ....	6	1,140.81
San Francisco, Cal. ....	10	1,942.40
Total .....	328	71,342.55

N. L. JEFFRIES, Register.

TREASURY DEPARTMENT, Register's Office, December 4, 1868.

*Statement showing the number and tonnage of vessels of the United States employed in the cod and mackerel fisheries on the 30th day of June, 1868.*

States.	Enrolled vessels above 20 tons.		Licensed vessels under 20 tons.		Total.	
	Vessels.	Tonnage.	Vessels.	Tonnage.	Vessels.	Tonnage.
Maine .....	357	17,038.45	398	5,067.69	755	22,106.14
New Hampshire .....	7	67.55	13	146.11	20	213.66
Massachusetts .....	1,009	54,036.54	196	2,184.56	1,205	56,121.10
Rhode Island .....	1	31.71	22	242.47	23	274.18
Connecticut .....	72	2,899.39	68	929.92	140	3,829.31
New York .....	21	689.28	51	594.28	72	1,283.56
Total .....	1,467	74,762.92	748	9,065.03	2,215	83,827.95

N. L. JEFFRIES, Register.

TREASURY DEPARTMENT, Register's Office, December 4, 1868.

## APPENDIX B.

TREASURY DEPARTMENT, December 1, 1868.

SIR: I have the honor to submit to you herewith a statistical chart illustrative of the progress of ship-building in the United States from A. D. 1817 to 1868. The four lines upon the chart show the ship-building of the entire country, of the Atlantic, Gulf, and Pacific coasts, of the New England States, and of the Western Lakes and Rivers. The statistics of the past give the number of ships, barks, brigs, schooners, sloops, canal-boats, and barges and the tonnage built each year in the several customs districts. The lines representing the tonnage built in the United States, and on the coast, include sea-going vessels, river steamers, canal boats and barges.

In speaking of the sea-going ship-building of the country, I shall therefore refer to the tonnage statistics of the New England States, which is composed almost exclusively of sailing vessels designed for ocean commerce. Besides, during the last 30 years (1839 to 1868) 83 per cent. of the class of vessels usually engaged in foreign trade and 58 per cent. of the entire sea-going sailing vessels of the United States have been built in the New England States.

In presenting a chart like this, of some national interest, I have thought proper to offer the following verification of its results, founded upon a comparison with other reliable statistics.

It is evident that since the formation of the government, American ship-building must have increased at about the same rate as the growth of American commerce. There have been wide differences in these developments from year to year, and even in successive periods of five or ten years, but in long periods we should find a substantial agreement. This is seen to be the case.

The tonnage of American vessels entered at sea-ports of the United States from foreign countries rose from 22,532,917 tons during the 20 years from 1828 to 1848, to 49,562,920 tons during the 20 years from 1848 to 1868, an increase of 120 per cent. During the same two periods of 20 years the ship-building of New England rose from 1,316,896 tons to 2,999,137 tons, an increase of 128 per cent.

This difference of only eight per cent. in the two rates of increase is accounted for by the relative increase, during the last five years, in the building of small vessels designed only for the home trade, and by the falling off in the building of large vessels designed for the foreign trade.

The chart shows that previous to the year 1845 there was a gradual increase of our ocean ship-building, that since that time it has fluctuated frequently and widely, and that during the last ten years it has been greatly depressed. The discovery of gold in California in 1848, and the speculative period which followed, stimulated the ship-building interest far beyond the legitimate demands of commerce. It ran up to its culmination in 1855, when it fell off rapidly, and the commercial revulsion of 1857 depressed it to a lower point in 1859 than it had touched since 1845. Before any material reaction had taken place, the war broke out, and within two years the depredations of rebel cruisers well-nigh drove the American flag from the commerce of the seas.

In 1862 the ship-building of the coast was less than it had been during any year since A. D. 1844, and there has been but little improvement since. The depression of our ocean ship-building is due, almost exclusively, to the great falling off in the building of large vessels designed for the foreign trade. This fact is shown by the following tabular statement:

*Statement showing the number of schooners and the number of ships and barks built in the United States each year from A. D. 1855 to A. D. 1868.*

[The Atlantic, Gulf, and Pacific coasts.]

Year.	No. of ships and barks.	No. of schooners.
1855.....	373	528
1856.....	302	438
1857.....	248	398
1858.....	118	367
1859.....	88	276
1860.....	109	347
1861.....	105	327
1862.....	43	167
1863.....	83	153
1864.....	106	282
1865.....	105	350
1866.....	84	419
1867.....	81	476
1868.....	69	458

Thus it is seen that while the building of ships and barks fell from 373 in the year 1855, to 69 in the year 1868, the building of schooners is in about as prosperous a condition as it was from 1855 to 1860.

The increased cost of building vessels, resulting from the burdens of taxation and the exposure of the ship-building interest, from its very nature, to the competition of the cheap labor of foreign countries, still holds the building of vessels designed for the foreign trade in that low condition to which it fell after the outbreak of the rebellion.

The building of brigs, schooners, and sloops designed for the home trade is not affected by foreign competition, from the fact that our navigation laws exclude all foreign vessels from that branch of our commerce.

The falling off in the building of large vessels since the war is further illustrated as follows: During the five years from 1853 to 1858, 65 per cent. of our total sea-going tonnage built on the coast consisted of ships and barks, while during the five years from 1863 to 1868, only 28 per cent. consisted of ships and barks.

During the year 1855—the most prosperous year in the history of American ship-building—there were 305 ships and barks and 173 schooners built in the New England States, the aggregate tonnage built having been 326,429 tons, while during the year ending June 30, 1868, there were 58 ships and barks, and 213 schooners built, the aggregate tonnage having been 98,697 tons. It is ascertained, moreover, that the average tonnage of ships and barks built since the war has fallen off 10 per cent.

The difference between the numerical expressions of tonnage under the "old" and "new" methods of admeasurement does not materially affect these results. Brigs, schooners, and sloops measure numerically less under the "new" than under the "old" admeasurement, while ships, barks, steamboats, and vessels having closed-in spaces above their hulls have their tonnage largely increased.

A very large number of our best ships were destroyed by privateers during the war, and besides, about 10 per cent. of our sea-going vessels are annually lost or abandoned as unfit for service.

While so large a proportion of our sea-going tonnage has gone out of existence, the depression of American ship-building has had its natural effect in the decadence of American shipping in foreign trade.

During the ten years from 1852 to 1862 the aggregate tonnage of American vessels entered at seaports of the United States from foreign countries was 30,225,475 tons, and the aggregate tonnage of foreign vessels entered was 14,699,192 tons, while during the five years from 1863 to 1868 the aggregate tonnage of American vessels entered was 9,299,877 tons, and the aggregate tonnage of foreign vessels entered was 14,116,427 tons—showing that American tonnage in our foreign trade had fallen from 206 to 66 per cent. of foreign tonnage in the same trade. Stated in other terms, during the decade from 1852 to 1862, 67 per cent. of the total tonnage entered from foreign countries was in American vessels, and during the five years from 1863 to 1868 only 39 per cent. of the aggregate tonnage entered from foreign countries was in American vessels, a relative falling off of nearly one-half.

At the same time our statistics indicate a gradual increase in the total tonnage entered from foreign countries; the fact being that while American tonnage in our foreign trade has fallen off, foreign tonnage has greatly increased.

This depression in the building of American sailing vessels for the foreign trade, as well as the decadence of our sailing marine in foreign trade, has not been compensated by the building or employment of American steam vessels.

The condition of our steam marine is in a lower condition even than that of our sailing vessels.

At the present time there are 39 American and 106 foreign steamers

plying regularly between the Atlantic and Gulf ports of the United States and foreign ports, of which 8 American and 98 foreign steamers run to ports in Europe.

The number, tonnage, and nationality of steamers in our foreign trade is shown by the following tabular statement:

*Statement showing the number, tonnage, and nationality of steamers plying regularly between the Atlantic and Gulf ports of the United States and foreign ports.*

Nationality.	To ports in Europe.		To foreign ports, other than ports in Europe.		To all foreign ports.	
	Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.
United States .....	8	11,927	31	30,939	39	42,866
England .....	68	150,944	5	2,268	73	153,212
France .....	6	17,543	2	843	8	18,391
North Germany .....	24	62,504			24	62,504
Mexico .....			1	205	1	205
Total .....	106	242,923	39	34,255	145	277,178

The foreign ports, other than ports in Europe to which there are steamers running, are Havana, Vera Cruz, Rio Janeiro, Port au Prince, Balize, St. Johns, New Brunswick; Halifax, and Yarmouth, Nova Scotia.

This list does not include 11 steamers which run to Aspinwall, and connect with the California steamers from Panama.

The building of ocean steamers is also in an exceedingly depressed condition. During the year ending June 30, 1868, there were but six ocean steamers built in the United States whose aggregate tonnage amounted to 14,855 tons. Nearly all the steamers built in this country during the last five years have been intended to meet the demands of our coastwise trade.

The depletion of our forests of ship timber, renders it probable that within the next ten years, we shall be compelled to resort to iron as a ship-building material. The iron ship-building enterprises which sprang up at several points in this country before the war, enjoyed for a while a degree of prosperity, which gave promise of great future success. That interest is now prostrated.

During the year ending June 30, 1868, there were but six iron vessels (all steamers) built in the United States whose aggregate tonnage amounted to 2,801 tons, all of which were built by Messrs. Harlan & Hollingsworth, of Wilmington, Delaware, and were designed for river navigation.

In order to show our relative inferiority in this branch of ship-building, it may be stated that during the year 1867, there were 99 iron sailing vessels built in England, Scotland, and Ireland, whose aggregate tonnage amounted to 59,033 tons, and 224 iron steamers whose aggregate tonnage amounted to 90,823 tons; the iron sailing vessels amounting to 34 per cent. of the total sailing tonnage built, and the iron steamers to 96 per cent. of the total steam tonnage built.

Thus it is seen that the competition of England has had a more disastrous effect upon the building and navigating of ocean steamers, in this country, than upon the building of large sailing vessels for our foreign trade.

In the building of iron vessels, too, England stands to-day unrivalled, while our country abounds in coal and iron, and as the past has clearly proved, we have all the requisite talent in naval architecture, and the skilled labor in the working of iron, which would enable us to produce as good vessels as ever entered into the competition of the commerce of the seas.

Very respectfully, your obedient servant,

JOSEPH NIMMO, JR.

Hon. HUGH McCULLOCH,

*Secretary of the Treasury.*

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LETTERS

FROM THE

SECRETARY OF THE TREASURY,

TRANSMITTING

ESTIMATES OF ADDITIONAL APPROPRIATIONS

REQUIRED FOR THE

SERVICE OF THE FISCAL YEAR ENDING JUNE 30, 1869,  
AND PREVIOUS YEARS;

AND ALSO

ESTIMATES OF APPROPRIATIONS REQUIRED FOR THE SERVICE OF THE  
FISCAL YEAR ENDING JUNE 30, 1870.

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WASHINGTON:  
GOVERNMENT PRINTING OFFICE.  
1868.



# LETTER

## FROM

# THE SECRETARY OF THE TREASURY

TRANSMITTING

*Estimates of additional appropriations required for the year ending June 30, 1869, and previous year.*

### ADDITIONAL ESTIMATES.

TREASURY DEPARTMENT,  
December 7, 1868.

SIR: Agreeably to the joint resolution of Congress of the 7th of January, 1846, I have the honor to transmit, for the information of the House of Representatives, printed estimates of additional appropriations required for the service of the fiscal year ending June 30, 1869, and previous years, viz:

Civil and miscellaneous.....	\$7,276,682 23
Indian .....	93,469 48
War .....	13,975,000 00
 Total.....	 <u>21,345,151 71</u>

Very respectfully, your obedient servant,

HUGH McCULLOCH,  
*Secretary of the Treasury.*

Hon. SCHUYLER COLFAX,  
*Speaker of the House of Representatives U. S.*

*Estimates of additional appropriations required to complete the service of the fiscal year ending June 30, 1869, and previous years.*

### TREASURY DEPARTMENT.

For temporary clerks in the Treasury Department: <i>Provided</i> , That the Secretary of the Treasury be, and he is hereby, authorized, in his discretion, to classify the clerks authorized according to the character of their services.....	\$50,000 00
For contingent expenses of the Treasury Department and the several bureaus .....	40,000 00
For fuel, light, labor, watchmen, and contingent expenses of the Treasury building and five other buildings occupied by the Treasury Department. ....	45,000 00
For construction of custom-house at Cairo, Ill. ....	50,000 00
For construction of custom-house at Ogdensburgh, N. Y. ....	25,000 00
For construction of custom-house at St. Paul, Minn. ....	50,000 00
For repairs of custom-house at San Francisco, Cal. ....	15,000 00
For construction of court-house and post office at Madison, Wis. ....	50,000 00
For construction of court-house and post office at Springfield, Ill. ....	50,000 00
For construction of marine hospital at Chicago, Ill. ....	50,000 00
For construction of branch mint at San Francisco, Cal. ....	250,000 00
For construction of appraisers' stores at Philadelphia, Pa. ....	75,000 00
For construction of basin, new dock barge office, New York .....	50,000 00
For necessary expenses in carrying into effect the several acts of Congress authorizing loans and the issue of treasury notes .....	550,000 00
For supplying deficiency in the fund for the relief of sick and disabled seamen, as established by act of May 3, 1803.....	100,000 00

## COAST SURVEY.

For surveying the Atlantic coast.....	\$90,000 00
For surveying the Pacific coast .....	40,000 00
For repairs of vessels .....	30,000 00

## GOVERNMENTS IN THE TERRITORIES.

## NEW MEXICO.

For salary of the secretary as <i>ex officio</i> superintendent of the public grounds, from July 28, 1868, to June 30, 1869, at \$1,000 per annum, per act of July 27, 1868.....	920 38
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## COLORADO TERRITORY.

For supplying deficiency in the appropriation for the salaries of the governor, judges, and secretary, caused by the increase of compensation to the judges per act of March 2, 1867; 14 Laws, page 427, sec. 7.....	1,000 00
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## DAKOTA TERRITORY.

For amount required to pay the increased salaries to the judges, authorized by act of March 2, 1867; 14 Laws, page 427, sec. 7 .....	5,000 00
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## IDAHO TERRITORY.

For amount required to pay the increased salaries to the judges, authorized by act of March 2, 1867; 14 Laws, page 426, sec. 3.....	3,000 00
For refunding to the appropriation for the legislative expenses of Idaho Territory the amount advanced from this fund, and not accounted for by the secretary of said Territory .....	38,000 00

## MONTANA TERRITORY.

For amount required to pay the increased salaries to the judges, authorized by act of March 2, 1867; 14 Laws, page 426, sec. 3.....	2 500 00
For amount required to pay outstanding liabilities on account of compensation and mileage of members of the legislative assembly, officers, clerks, and contingent expenses of the assembly.....	20,000 00

## WYOMING TERRITORY.

For expenses of the Territory from January 1 to June 30, 1869, viz:	
For governor, per act of July 25, 1868.....	\$1,500 00
For chief justice and two associate justices at \$2,500 each, per same act .....	3,750 00
For secretary, per same act.....	900 00
	<hr/>
	6,150 00
For contingent expenses of the treasury, per same act.....	500 00
For compensation and mileage of the members of the legislative assembly, officers, clerks, and contingent expenses of the assembly.....	10,000 00

## INTERIOR DEPARTMENT.

For amount required to supply a deficiency in the appropriation for salary, miscellaneous, and other expenses of the United States Patent Office for the fiscal year ending June 30, 1869.....	360,000 00
For amount required to supply deficiency in the appropriation for expenses of courts arising from the reduction by Congress at its last session of the amount asked for in the estimates for the current year .....	500,000 00

## GENERAL LAND OFFICE.

For compensation of clerks in the office of the surveyor general of California and Arizona.....	6,500 00
For compensation of clerks in the office of the surveyor general of Kansas..	2 300 00
For compensation of clerks in the office of the surveyor general of Minnesota.....	3,800 00
For compensation of clerks in the office of the surveyor general of Montana.	1,000 00
For compensation of clerks in the office of the surveyor general of Iowa and Nebraska.....	1,256 00
For rent of office for the surveyor general of Washington Territory, fuel, books, stationery, and other incidental expenses.....	1,000 00
For rent of office for the surveyor general of Dakota Territory, fuel, books, stationery, and other incidental expenses.....	1,000 00

## ESTIMATES OF ADDITIONAL APPROPRIATIONS.

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For rent of office for the surveyor general of Nevada, fuel, books, stationery, and other incidental expenses .....	\$1,500 00
For rent of office for the surveyor general of Montana, fuel, books, stationery, and other incidental expenses .....	2,500 00
For rent of office for the surveyor general of California and Arizona, fuel, books, stationery, and other incidental expenses .....	1,200 00
For the support of the Columbia Institution for the instruction of the Deaf and Dumb .....	17,500 00
For amount required for the Columbia Hospital for Women and Lying-in Asylum, occasioned by the necessary expenditures in excess of income during the year .....	7,000 00
For casual repairs of the Patent Office building .....	5,000 00
For amount required to continue the salary of the present clerk in charge of the "engineer office" .....	1,008 84
For subsisting the Navajoes at the Bosque Redondo, according to the contract made by Theodore H. Dood, from the 22d May, 1868, until their removal to their old homes .....	1,155 90
For the relief of the Navajoes Indians, now at or near Fort Sumner, to be expended under the direction of the Secretary of the Interior .....	80,813 58
For amount required for contingencies of Indian department, caused by reason of the small amount appropriated for the fiscal year ending June 30, 1869, and the expenses necessarily incurred by the employment of extra clerks to enable the bureau to comply with the requirements of 3d section of act of March 2, 1867; 14 Laws, page 515 .....	11,500 00

## POST OFFICE DEPARTMENT.

The Postmaster General estimates as follows:

For compensation of superintendent of foreign mails from August 1, 1868, to June 30, 1869, inclusive, per act of July 27, 1868, section 8 .....	2,747 28
For additional compensation to the superintendent of money order system, from July 27, 1868, to June 30, 1869, inclusive, per same act .....	464 67
For compensation of chief of division of dead letter office, from August 1, 1868, to June 30, 1869, inclusive, per same act .....	2,289 40
For compensation of one clerk of class four, from August 1, 1868, to June 30, 1869, inclusive, per same act .....	1,648 37
For compensation of two clerks of class three, from August 1, 1868, to June 30, 1869, inclusive, per same act .....	2,930 44
For blank books and stationery, fuel and light for the General Post Office building, including the Sixth Auditor's office, repairs of the building; for office furniture, papering and painting; for fitting up permanent cases for filing papers for engineer, (for steam engine:) foreman and laborers; for heating the large dead-letter hall; for erecting a suitable structure over the air duct in the courtyard; for library purposes, telegrams, and miscellaneous items .....	53,000 00
For amount required to meet a deficiency in the revenues of the Post Office Department for the fiscal year ending June 30, 1868 .....	741,466 85
For amount required to meet an anticipated deficiency in the revenues of the Post Office Department for the current fiscal year .....	3,862,500 00

## WAR DEPARTMENT.

For regular supplies of the quartermasters' department .....	2,500,000 00
For incidental expenses of the quartermasters' department .....	500,000 00
For horses for cavalry and artillery .....	1,500,000 00
For transportation of officers' baggage .....	100,000 00
For transportation of the army and its supplies .....	7,000,000 00
For barracks and quarters .....	1,000,000 00
For contingencies of the army .....	475,000 00
For medical and hospital department .....	800,000 00
For secret service fund .....	100,000 00
	<hr/> 21,345,151 71 <hr/>

TREASURY DEPARTMENT, *Register's Office*, November 23, 1868.N. L. JEFFRIES, *Register*.

NOTE.—The items for "contingencies of the army" and "secret service fund" are required to settle accounts of disbursing officers for expenditures already made, and do not involve any actual disbursement, but merely a transfer of credits on the books of the treasury.

J. M. SCHOFIELD, *Secretary of War*.

[For estimate of permanent appropriations to be expended from 1st October, 1868, to 30 June, 1869, and details of additional estimates, see pages 124 to 129.]

## GENERAL ESTIMATES.

TREASURY DEPARTMENT,  
December 7, 1868.

SIR: Agreeably to a joint resolution of Congress, of January 7, 1846, I have the honor to transmit, for the information of the House of Representatives, printed statements of the estimates furnished by the respective heads of departments of the appropriations required for the fiscal year ending June 30, 1870, as follows, viz:

For civil service, including the expenses of foreign intercourse internal revenue, courts, loans, public domain, deficiency in the revenues of the Post Office Department, and all other expenditures except for pensions, Indian, and the War and Navy Departments .....	\$45, 140, 825 00	
For pensions .....	23, 250, 000 00	
For Indian department .....	2, 940, 382 70	
For army proper .....	52, 184, 781 97	
For Military Academy .....	334, 388 88	
For armory and fortifications .....	4, 684, 200 00	
For harbor and river improvements, public buildings, &c. ....	8, 486, 018 00	
For naval establishment .....	20, 993, 414 59	
		<u>\$158, 014, 011 74</u>

To the estimates are added statements showing, 1st, the appropriations estimated for the service of the fiscal year ending June 30, 1870, made by former acts of Congress, of a specific and indefinite character, as follows, viz:

For miscellaneous objects, including the expenses of collecting the revenue from customs .....	\$9, 749, 000 00	
For compensation to the Post Office Department for mail services .....	700, 000 00	
For civilization of Indians .....	10, 000 00	
For arming and equipping the militia ..	200, 000 00	
For interest on the public debt .....	128, 690, 676 00	
		<u>139, 349, 676 00</u>

2d. The estimated balances of existing appropriations which will be unexpended on June 30, 1869, part of which are required for the payment of the liabilities of the present fiscal year, but which will not be drawn from the treasury until after June 30, 1869, as follows, viz:

For the civil service, &c. ....	\$9, 907, 636 68
For pensions and Indians .....	24, 558, 831 49
For War Department .....	20, 905, 291 44
For Navy Department .....	12, 951, 043 76
	<u>68, 322, 803 37</u>

It is estimated that of this sum there will not be required for the service of the fiscal year ending June 30, 1870. 62, 686, 491 11

5, 636, 312 26

Total estimated expenditures for the year ending June 30, 1870 .....	<u>303, 000, 000 00</u>
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It appears by the statement of the estimated balances of existing appropriations which will be unexpended on June 30, 1869, that the sum of \$61,536,589 98 may be carried to the surplus fund.

Accompanying the estimates are sundry explanatory letters and statements in relation to the details furnished by the several departments.

I transmit herewith estimates furnished by the Postmaster General of the money required for the service of the Post Office Department for the fiscal year ending June 30, 1870, payable out of the revenues of that department; and also, the amounts required to supply deficiencies during that period and previous years, agreeably to the 4th section of the act of May 18, 1866. (14 Laws, page 49.)

I also transmit herewith, in obedience to the 4th section of the act of June 17, 1868, statements showing the balances of appropriations made prior to the last session of Congress for each branch of the public service, and remaining unexpended on first day of July, 1868, designating the amounts necessary to execute contracts or pay expenditures properly chargeable to each of such balances.

Very respectfully, your obedient servant,

H. McCULLOCH,  
*Secretary of the Treasury.*

Hon. SCHUYLER COLFAX,  
*Speaker of the House of Representatives United States.*

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The following estimates are arranged under general heads, in this order, viz:

CIVIL LIST, ETC.

1. Legislative.
2. Salaries and contingencies of the executive office and the several departments.
3. Mint, branches, and assay office.
4. Independent treasury.
5. Governments in the Territories.
6. Judiciary—embracing office of the Attorney General, judges, district attorneys, and marshals.
7. Miscellaneous, under Treasury Department.
8. Miscellaneous, under Interior Department.
9. Pensions, under Interior Department.
10. Indians, under Interior Department.
11. Army proper, &c.
12. Navy



## ESTIMATES OF APPROPRIATIONS.

*Estimates of appropriations required for the service of the fiscal year ending June 30, 1870.*

References to explanations and details.	Estimates of appropriations required for the service of the fiscal year ending June 30, 1870.	Appropriations for the service of the fiscal year ending June 30, 1869.
<p style="text-align: center;"><b>CIVIL LIST.</b></p> <p style="text-align: center;"><b>LEGISLATIVE.</b></p>		
For compensation and mileage of seventy-two senators, under act of July 28, 1866; 13 Laws, page 323, section 17.....		
For compensation of the officers, clerks, messengers, and others, receiving an annual salary in the service of the Senate, under resolution of the Senate of July 17, 1854; joint resolution of July 20, 1854, and section 18, act of July 28, 1866; 14 Laws, page 323, viz:		
For Secretary of the Senate.....		\$4,320 00
For officer charged with the disbursements of the Senate.....		576 00
For principal clerk and principal executive clerk, at \$2,592 each.....		5,184 00
For chief clerk.....		3,000 00
For eight clerks, at \$2,220 each.....		17,760 00
For keeper of the stationery.....		2,102 40
For two messengers, at \$1,296 each.....		2,592 00
For one page.....		720 00
For Sergeant-at-arms and Doorkeeper.....		2,400 00
For assistant doorkeeper.....		2,040 00
For postmaster of the Senate.....		2,100 00
For assistant postmaster and mail carrier.....		1,728 00
For two mail boys, at \$1,200 each.....		2,400 00
For superintendent of document-room.....		1,800 00
For two assistants in the document-room, at \$1,440 each.....		2,880 00
For superintendent of the folding-room.....		1,800 00
For three messengers, acting as assistant doorkeepers, at \$1,800 each.....		5,400 00
For seventeen messengers, at \$1,440 each.....		24,480 00
For clerk to the President of the Senate.....		2,102 40
For clerk to the Committee on Finance.....		2,220 00
	\$425,000 00	\$320,000 00

## ESTIMATES OF APPROPRIATIONS.

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For clerk to the Committee on Claims.....	2,220 00		
For clerk to the Committee on Printing Records.....	2,220 00		
For clerk to the Committee on Appropriations.....	2,220 00		
For superintendent in charge of the furnaces.....	1,440 00		
For assistant in charge of the furnaces.....	864 00		
For laborer in charge of private passage.....	864 00		
For two laborers, at \$464 each.....	1,728 00		
For one special policeman.....	1,000 00		
For chaplain of the Senate.....	900 00		
		101,060 80	100,920 80
<i>Contingent expenses of the Senate.</i>			
For stationery.....		15,000 00	10,000 00
For newspapers and stationery, act February 12, 1868.....		11,000 00	9,250 00
For clerks to committees, pages, horses, carriages.....		40,000 00	25,000 00
For Capitol police.....		35,000 00	35,874 00
For expenses of the heating and ventilating apparatus, including coal, wood, and labor.....		25,000 00	20,000 00
For packing boxes for senators.....		3,000 00	1,000 00
For furniture and repairs.....		10,000 00	10,000 00
For additional messengers and laborers.....		15,000 00	7,245 04
For folding documents and materials.....			20,000 00
For miscellaneous items.....		30,000 00	25,000 00
HOUSE OF REPRESENTATIVES OF THE UNITED STATES.			
For compensation and mileage of the members of the House of Representatives and delegates from the Territories, per 17th section of the act of July 28, 1866; 14 Laws, page 323.....		1,500,000 00	1,100,000 00
For compensation of the officers, clerks, messengers, and others receiving an annual salary in the service of the House of Representatives, per act of July 28, 1866; 13 Laws, page 323, viz:			
For Clerk of the House.....			
For chief clerk.....	4,320 00		
For one assistant clerk.....	2,592 00		
For twelve assistant clerks, librarian and assistant librarian, at \$2,160 each.....	2,592 00		
For chief messenger and messenger to the Speaker, at \$5 76 each per day.....	30,240 00		
For three messengers, at \$1,440 each.....	4,204 80		
For one messenger in the House library.....	4,320 00		
For one engineer.....	1,095 00		
For three assistant engineers, at \$1,440 each.....	1,800 00		
For six firemen, at \$1,095 each.....	4,320 00		
For clerk to Committee of Ways and Means.....	6,570 00		
For clerk to Committee on Appropriations.....	2,592 00		

*Estimates of appropriations, &c.—Continued.*

	References to explanations and details.	Estimates of appropriations required for the service of the fiscal year ending June 30, 1870.	Appropriations for the fiscal year ending June 30, 1869.
For clerk to Committees of Claims.....	.....	\$2,160 00	
For clerk to Committee on the Public Lands.....	.....	2,160 00	
For two stenographers, at \$4.390 each.....	.....	8,760 00	
For Sergeant-at-arms to the House.....	.....	2,592 00	
For clerk to the Sergeant at-arms.....	.....	2,500 00	
For messenger to the Sergeant-at-arms.....	.....	1,440 00	
For Doorkeeper to the House.....	.....	2,592 00	
For assistant doorkeeper.....	.....	2,592 00	
For superintendent of folding-room.....	.....	2,160 00	
For superintendent of document-room and assistant, at \$5 76 each per day.....	.....	4,204 80	
For document file clerk.....	.....	1,800 00	
For five messengers, at \$1,800 each.....	.....	9,000 00	
For six messengers, at \$1,440 each.....	.....	8,640 00	
For twelve messengers, (during the session,) at \$1,440 each per annum.....	.....	12,960 00	
For Postmaster of the House.....	.....	2,592 00	
For assistant postmaster.....	.....	2,048 00	
For four messengers, at \$1,728 each.....	.....	6,912 00	
For two mail boys, at \$1,095 each.....	.....	2,190 00	
For chaplain of the House.....	.....	900 00	
<i>Capitol Police.</i>			\$131,870 60
For one captain, \$2,098; two lieutenants, at \$1,800 each; thirty policemen, at \$1,584 each; twelve watchmen, at \$1,000 each; and one superintendent of the crypt.....	.....	66,648 00	
Less one-half paid by the United States Senate.....	.....	33,324 00	
<i>Contingent Expenses of the House of Representatives.</i>			
For cartage.....	.....	3,800 00	

For clerks to committees and temporary clerks in the office of the House of Representatives.....			37,464 00	32,232 00
For folding documents, including materials.....			50,000 00	42,000 00
For fuel, lights, plumbing, gas-fitting, repairs, and materials.....			15,000 00	15,000 00
For furniture, repairs, and packing boxes.....			30,000 00	30,000 00
For horses, carriages, and saddle horses.....			10,950 00	10,000 00
For laborers.....			12,614 40	8,000 00
For miscellaneous items.....			70,000 00	70,000 00
For newspapers and stationery for two hundred and fifty members and delegates, at \$125 each.....			31,250 00	31,250 00
For twenty-five pages and three temporary mail boys.....			18,412 80	6,720 00
For stationery.....			15,000 06	15,000 00
OFFICE OF THE CONGRESSIONAL PRINTER.				
For salary of the Congressional Printer, per act of February 22, 1867; 14 Laws, page 349.....	129	4,000 00		
For three clerks, at \$1,800 each, per acts of March 3, 1853, and March 3, 1855; 10 Laws, pages 183 and 651; joint resolution of February 10, 1854, and act of June 23, 1860; 12 Laws, page 93.....	129	5,400 00		
For one clerk, per act of April 26, 1866; 14 Laws, page 41.....	129	1,800 00		
For one messenger, at \$3 60 per day, per act of March 3, 1853, and March 3, 1855; 10 Laws, pages 183 and 651.....	129	1,314 00		
For contingent expenses of the office of the Congressional Printer.....	129		12,514 00	12,514 00
For the public printing.....	132		1,500 00	1,500 00
For paper for the public printing.....	132		441,652 00	399,422 47
For lithographing and engraving for the Senate and House of Representatives.....	132		351,703 00	316,220 32
For mapping in cases pending in the Supreme Court of the United States.....	133		466,929 00	400,000 00
	133		85,000 00	85,000 00
			3,000 00	
LIBRARY OF CONGRESS.				
For compensation of librarian, per acts of August 4, 1854, and March 3, 1855; 10 Laws, pages 572 and 651; joint resolution of July 20, 1854, and act of July 26, 1866; 14 Laws, page 323.....		2,592 00		
For three assistant librarians, at \$2,100 each; same references.....		6,480 00		
For one messenger; same references.....		1,728 00		
For two assistant librarians, at \$1,200 and \$960, per acts of April 5 and July 28, 1866; 14 Laws, pages 13 and 323.....		2,160 00		
For three assistant librarians, at \$1,440 each, per act of July 20, 1868.....		4,320 00		
For three laborers, at \$564 each; per same act.....		2,592 00		
For contingent expenses of the library.....			19,872 00	20,064 00
For purchase of books.....			2,000 00	2,000 00
			8,000 00	8,000 00

## ESTIMATES OF APPROPRIATIONS.

*Estimates of appropriations, &c.—Continued.*

References to explanations and details.	Estimates of appropriations required for the service of the fiscal year ending June 30, 1870.	Appropriations for the service of the fiscal year ending June 30, 1869.
For purchase of law books.....	\$2,000 00	\$2,000 00
For purchase of files of periodicals and newspapers.....	1,500 00	1,500 00
For botanic garden, grading, draining, procuring manure, tools, fuel, and repairs, and purchasing trees and shrubs, under the direction of the Library Committee of Congress.....	5,400 00	5,400 00
For pay of superintendent and assistants in botanic garden and greenhouses, under the direction of the Library Committee of Congress.....	11,296 00	11,296 00
For expenses of exchanging public documents for the publications of foreign governments, as provided by resolution of March 2, 1867.....	1,500 00	1,500 00
<b>COURT OF CLAIMS.</b>		
For compensation of five judges, at \$4,000 each, per act of February 24, 1855; 10 Laws, page 612, and act of March 3, 1863; 12 Laws, page 768.....	\$20,000 00	
For chief clerk, per acts of February 24, 1855, and August 6, 1856.....	3,000 00	
For assistant clerk, per act of February 24, 1855; 10 Laws, page 612.....	2,000 00	
For bailiff, per act of March 3, 1863; 12 Laws, page 765.....	1,000 00	
For messenger, per act of February 24, 1855; 10 Laws, page 612.....	800 00	
For stationery, books, fuel, laborers' hire, and other contingent and miscellaneous expenses.....	26,800 00	37,300 00
For compensation of attorneys to attend to taking testimony, witnesses, and commissioners.....	3,000 00	3,000 00
For payment of judgments which may be rendered by the court in favor of claimants.....	3,000 00	4,000 00
	1,000,000 00	100,000 00
<b>EXECUTIVE.</b>		
For compensation of the President of the United States, per acts of September 24, 1789, and February 18, 1793; 1 Laws, pages 72 and 318.....	25,000 00	25,000 00
For compensation to the Vice-President of the United States, per act of March 3, 1853; 10 Laws, page 212.....	8,000 00	2,652 22

For compensation of the private secretary of the President to sign patents for public lands, per act of July 4, 1836; 5 Laws, page 111, section 2.....	.....	.....	1,500 00
For compensation of the private secretary of the President of the United States, per act of July 23, 1866; 14 Laws, page 246, section 4.....	.....	3,500 00	
For assistant secretary, per same act and act of July 20, 1868.....	.....	2,500 00	
For two clerks of the fourth class, per same acts.....	.....	3,600 00	
For steward, per act of July 23, 1866.....	.....	2,000 00	
For messenger, per act of March 3, 1867; 11 Laws, page 228.....	.....	900 00	
For contingent expenses of the executive office, including stationery and miscellaneous items.....	.....	.....	12,500 00
			4,000 00
DEPARTMENT OF STATE.			
For compensation of the Secretary of State, per act of March 3, 1853; 10 Laws, page 212, section 4.....	.....	8,000 00	
For Assistant Secretary of State, per act of March 2, 1865; 13 Laws, page 460.....	.....	3,500 00	
For Assistant Secretary of State, per act of July 25, 1866; 14 Laws, page 228.....	.....	3,500 00	
For examiner of claims, per same act.....	.....	3,000 00	
For chief clerk, per act of March 3, 1855; 10 Laws, page 669, section 4.....	.....	2,200 00	
For eight clerks of class four, per same act.....	.....	14,400 00	
For additional to one clerk of class four, as disbursing clerk, per same act.....	.....	200 00	
For eight clerks of class three, per same act.....	.....	12,800 00	
For two clerks of class two, per same act.....	.....	2,800 00	
For one clerk of class two, per act of March 3, 1857; 11 Laws, page 22.....	.....	1,400 00	
For three clerks of class one, per act of March 3, 1855; 10 Laws, page 669, section 4.....	.....	3,600 00	
For one messenger at \$300, and one assistant at \$700, per joint resolution of August 18, 1856; 11 Laws, page 145.....	.....	1,600 00	
For increase to messenger \$100, assistant \$140, per act of June 25, 1864; 13 Laws, page 160, &c.....	.....	240 00	
For seven laborers at \$600 each, per joint resolution of August 18, 1856; 11 Laws, page 145.....	.....	4,200 00	
For increase of 20 per centum, per act of June 25, 1864; 13 Laws, page 160, &c.....	.....	840 00	
			62,260 00
			63,880 00
<i>For the incidental and contingent expenses of the Department of State.</i>			
For publishing the laws in pamphlet form and in newspapers in the States and Territories and in the city of Washington, viz:			
For the pamphlet edition contracted for by Little, Brown & Co., per act of September 26, 1850; 9 Laws, page 364, and resolution of March 31, 1866; 14 Laws, page 352.....	.....	.....	40,000 00
For publication in 100 newspapers, at estimated rate; 3 Laws, page 440, sections 5 and 6, April 20, 1818; 9 Laws, pages 75 and 76, August 18, 1846, and March 2, 1867; — Laws, page 467.....	.....	.....	
For proof-reading and packing the laws and documents for the various legations and consulates, including boxes and transportation of the same.....	.....	.....	4,000 00
For stationery, blank books, furniture, fixtures, and repairs.....	.....	.....	5,000 00

## ESTIMATES OF APPROPRIATIONS.

*Estimates of appropriations, &c.—Continued.*

	References to explanations and details.	Estimates of appropriations required for the service of the fiscal year ending June 30, 1870.	Appropriations for the service of the fiscal year ending June 30, 1869.
For miscellaneous items.....	.....	\$2,500 00	\$2,500 00
For copper-plate printing, books and maps.....	.....	5,000 00	5,000 00
For extra clerk hire and copying.....	.....	15,000 00	15,000 00
<i>For the general purposes of the northeast executive building.</i>			
For compensation of four watchmen and two laborers at \$600 each, per act of April 22, 1854; 10 Laws, page 276, and joint resolution of August 18, 1856; 11 Laws, page 145.....	.....		
For increase of 20 per centum, per act of June 25, 1864; 13 Laws, page 160, &c.....	.....	\$3,600 00	
For contingent expenses of said building, viz: for rent, fuel, light, repairs, extra watchmen, laborers, and miscellaneous expenses.....	.....	720 00	29,320 00
	.....		4,320 00
	.....		25,000 00
<b>TREASURY DEPARTMENT.</b>			
For compensation of the Secretary of the Treasury, per act of March 3, 1853; 10 Laws, page 212.....	.....	8,000 00	
For two assistant secretaries at \$3,500 each, per act of March 2, 1855; 13 Laws, page 460.....	.....	7,000 00	
For chief clerk, per act of March 3, 1853; 10 Laws, page 211.....	.....	2,200 00	
For five clerks of class four, per same act.....	.....	9,000 00	
For five clerks of class four, per act of February 25, 1863; 12 Laws, page 695.....	.....	1,800 00	
For one clerk of class four, per act of March 14, 1864; 13 Laws, page 27.....	.....	200 00	
For additional to one clerk of class four as disbursing clerk, per act of March 3, 1853.....	.....	9,600 00	
For six clerks of class three, per same act, and act of April 22, 1854; 10 Laws, pages 211 and 276.....	.....	1,600 00	
For one clerk of class three, per act of March 14, 1864; 13 Laws, page 27.....	.....	8,000 00	
For five clerks of class three, per act of June 25, 1864; 13 Laws, page 160.....	.....		
For six clerks of class two, per acts of March 3, 1853, and April 22, 1854; 10 Laws, pages 211 and 276.....	.....	8,400 00	
For eight clerks of class two, per act of March 14, 1864; 13 Laws, page 27.....	.....	11,200 00	

For four clerks of class one, per act of March 3, 1853, and April 22, 1854; 10 Laws, pages 211 and 276 .....	4,800 00	
For nine clerks of class one, per act of March 14, 1864; 13 Laws, page 37 .....	10,800 00	
<i>Clerks transferred from Third Auditor's office, per act June 25, 1860; 13 Laws, page 95, viz.:</i>		
For two clerks of class two .....	2,800 00	
For two clerks of class one .....	2,400 00	
For one messenger at \$900, and one assistant at \$700, per joint resolution of August 18, 1856; 11 Laws, page 145 .....	1,600 00	
For additional to messenger, \$100, assistant messenger, \$140, per act of June 25, 1864; 13 Laws, page 160 &c .....	240 00	
For three laborers at \$600 each, per joint resolution of August 18, 1856; 11 Laws, page 145 .....	1,800 00	
For additional 20 per cent. to laborers, per act of June 25, 1864; 13 Laws, page 160 .....	360 00	
<i>In the construction branch of the Treasury, submitted, viz.:</i>		
For supervising architect, per act of March 14, 1864 .....	3,000 00	
For assistant supervising architect, per same act .....	2,000 00	
For additional to assistant supervising architect .....	800 00	
For photographer \$2,500, assistant photographer \$1,200 .....	3,700 00	
For chief clerk .....	2,000 00	
For two clerks of class four, per act of March 14, 1864 .....	2,600 00	
For four clerks of class four .....	7,200 00	
For four clerks of class three, per act of March 14, 1864 .....	6,400 00	
For two clerks of class three .....	3,200 00	
For two clerks of class one, per act of March 14, 1864 .....	2,400 00	
For additional to make the clerks of class one class two .....	400 00	
For four clerks of class two .....	5,600 00	
For one messenger, per acts of March 14, 1864, and July 23, 1866 .....	720 00	
	141,820 00	119,920 00
For First Comptroller of the Treasury, per act of April 27, 1816; 3 Laws, page 316 .....	3,500 00	
For chief clerk, per act of March 3, 1853; 10 Laws, page 211, section 3 .....	2,000 00	
For six clerks of class four, per act of March 14, 1864; 13 Laws, page 27 .....	10,800 00	
For seven clerks of class three, per acts of March 3, 1853, and April 22, 1854; 10 Laws, pages 211 and 276 .....	11,200 00	
For one clerk of class three, per same acts, and act of August 18, 1856; 11 Laws, page 118, section 3 .....	1,600 00	
For four clerks of class two, per acts of March 3, 1853, and April 22, 1854; 10 Laws, pages 211 and 276 .....	5,600 00	
For two clerks of class one, per same acts .....	2,400 00	
For three clerks of class two, transferred from Third Auditor's office, per act of June 23, 1860; 12 Laws, page 95 .....	4,200 00	
For three clerks of class two and four clerks of class one (submitted) .....	9,000 00	



## ESTIMATES OF APPROPRIATIONS.

*Estimates of appropriations, &c.—Continued.*

	References to explanations and details.	Estimates of appropriations for the service ending June 30, 1870.	Appropriations for the service of the fiscal year ending June 30, 1869.
For one messenger at \$840 and two laborers at \$600 each, per joint resolution of August 18, 1856; 11 Laws, page 115		\$2,040 00	
For additional to messenger and laborers, per act of July 23, 1866; 14 Laws, page 207		400 00	
For assistant messenger, (submitted)		840 00	
For Second Comptroller of the Treasury, per act of March 3, 1817; 3 Laws, page 368		3,000 00	\$43,740 00
For chief clerk, per act of March 3, 1863; 10 Laws, page 211		2,000 00	
For four clerks of class four, per act of March 3, 1863; 12 Laws, page 752		7,200 00	
For five clerks of class four, per act of March 14, 1864; 13 Laws, page 27		9,000 00	
For three clerks of class four, per act of March 2, 1865; 13 Laws, page 449		5,400 00	
For seven clerks of class three, per acts of March 3, 1853, and April 22, 1854; 10 Laws, pages 211 and 276		11,200 00	
For four clerks of class three, per act of March 3, 1863; 12 Laws, page 752		6,400 00	
For six clerks of class three, per act of March 14, 1864; 13 Laws, page 27		9,600 00	
For three clerks of class three, per act of March 2, 1865, 13 Laws, page 449		4,800 00	
For four clerks of class two, per acts of March 3, 1853, and April 22, 1854; 10 Laws, pages 211 and 276		5,600 00	
For ten clerks of class two, per act of March 3, 1863; 12 Laws, page 752		14,000 00	
For ten clerks of class two, per act of March 14, 1864; 13 Laws, page 27		14,000 00	
For three clerks of class two, per act of March 2, 1865; 13 Laws, page 449		4,200 00	
For one clerk of class two, transferred from Third Auditor's office, per act of June 23, 1860; 12 Laws, page 95		1,400 00	
For three clerks of class one, per acts of March 3, 1853, and April 22, 1854; 10 Laws, pages 211 and 276		3,600 00	
For fifteen clerks of class one, per act of March 14, 1864; 13 Laws, page 27		18,000 00	
For three clerks of class one, per act of March 2, 1865; 13 Laws, page 449		3,600 00	
For twelve copyists at \$400 each, per act of July 23, 1866; 14 Laws, page 207		10,800 00	
For one messenger at \$840 and one laborer at \$600, per joint resolution of August 18, 1856; 11 Laws, page 145		1,440 00	

For one assistant messenger, per act of March 3, 1843; 12 Laws, page 763.....	700 00	
For additional to messenger, assistant, and laborer, per act of June 23, 1866; 14 Laws, page 207.....	420 00	
For one laborer, per act of March 2, 1855; 13 Laws, page 449.....	720 00	
		137,080 00
H. For Commissioner of Customs, per act of March 3, 1849; 9 Laws, page 396.....	3,000 00	
For chief clerk, per act of March 3, 1853; 10 Laws, page 211.....	2,000 00	
For two clerks of class four, per act of June 25, 1864; 13 Laws, page 160.....	3,600 00	
For three clerks of class three, per acts of March 3, 1853, and April 22, 1854; 10 Laws, pages 211 and 276.....	4,800 00	
For one clerk of class three, per act of March 14, 1864; 13 Laws, page 27.....	1,600 00	
For two clerks of class three, per act of June 25, 1864; 13 Laws, page 160.....	3,200 00	
For four clerks of class two, per acts of March 3, 1853, and April 22, 1854; 10 Laws, pages 211 and 276.....	5,600 00	
For three clerks of class two, per act of March 14, 1864; 13 Laws, page 27.....	4,200 00	
For two clerks of class two, per act of June 25, 1864; 13 Laws, page 160.....	2,800 00	
For three clerks of class one, per acts of March 3, 1853, and April 22, 1854; 10 Laws, pages 211 and 276.....	3,600 00	
For four clerks of class one, per act of March 14, 1864; 13 Laws, page 27.....	4,800 00	
For one messenger at \$840, and one laborer at \$600, per joint resolution of August 18, 1856; 11 Laws, page 145.....	1,440 00	
For additional to messenger and laborer, per act of July 23, 1866; 14 Laws, page 207.....	280 00	
		40,920 00
For First Auditor of the Treasury, per act of March 3, 1817; 3 Laws, page 310.....	3,000 00	
For chief clerk, per act of March 3, 1853; 10 Laws, page 211.....	2,000 00	
For two clerks of class four, per act of March 14, 1864; 13 Laws, page 27.....	3,600 00	
For two clerks of class four, per act of March 2, 1867.....	3,600 00	
For eight clerks of class three, per acts of March 3, 1853, and April 22, 1854; 10 Laws, pages 211 and 276.....	12,800 00	
For five clerks of class two, per same acts.....	7,000 00	
For one clerk of class two, per act of March 14, 1864; 13 Laws, page 27.....	1,400 00	
For three clerks of class one, per acts of March 3, 1853, and April 22, 1854; 10 Laws, pages 211 and 276.....	3,600 00	
For two clerks of class one, per act of August 4, 1854; 10 Laws, page 572.....	2,400 00	
For clerks transferred from Third Auditor's office, per act of June 23, 1860; 12 Laws, page 96, viz:		
For one clerk of class three.....	1,600 00	
For three clerks of class two.....	4,200 00	
For one clerk of class one.....	1,200 00	
For one clerk of class two, in lieu of clerk transferred from the office of the Solicitor of the Treasury, per act of July 23, 1866.....	1,400 00	
For one clerk of class three, per same act.....	1,600 00	
For seven clerks of class one, per same act.....	8,400 00	
		137,080 00
		40,920 00
		137,080 00

## ESTIMATES OF APPROPRIATIONS.

*Estimates of appropriations, &c.—Continued.*

	References to explanations and details.		Estimates of appropriations required for the service ending June 30, 1870.	Appropriations for the fiscal year ending June 30, 1869.
For clerks temporarily employed to be permanently attached to the office, submitted, viz:				
One clerk of class three.....		\$1,600 00		
One clerk of class two.....		1,400 00		
Seven clerks of class one.....		8,400 00		
For changing two clerks of class three to class four, submitted.....		1,400 00		
For changing six clerks of class two to class three, submitted.....		1,200 00		
For changing six clerks of class one to class two, submitted.....		1,200 00		
For one messenger at \$540, assistant at \$700, laborer at \$600, per joint resolution of August 18, 1866; 11 Laws, page 145.....		2,140 00		
For additional to messengers and laborer, per act of July 23, 1865; 14 Laws, page 207.....		420 00		
For one additional laborer, submitted.....		720 00	\$75,290 00	\$57,560 00
For Second Auditor of the Treasury, per act of March 3, 1817; 3 Laws, page 363.....		3,000 00		
For chief clerk, per act of March 3, 1853; 10 Laws, page 211.....		2,000 00		
For three clerks of class four, per act of February 25, 1863; 12 Laws, page 695.....		5,400 00		
For three clerks of class four, per act of March 3, 1865; 13 Laws, page 449.....		5,400 00		
For eleven clerks of class three, per acts of March 3, 1853, and April 22, 1854; 10 Laws, pages 211 and 276.....		17,600 00		
For eight clerks of class three, per act of February 25, 1863; 12 Laws, page 695.....		12,500 00		
For fifteen clerks of class three, per act of March 14, 1864; 13 Laws, page 27.....		24,000 00		
For twenty clerks of class three, per act of March 2, 1865; 13 Laws, page 449.....		32,000 00		
For six clerks of class two, per acts of March 3, 1853, and April 22, 1854; 10 Laws, pages 211 and 276.....		8,400 00		
For twelve clerks of class two, per act of February 25, 1863; 12 Laws, page 695.....		16,800 00		
For fifty clerks of class two, per act of March 14, 1864; 13 Laws, page 27.....		70,000 00		
For forty clerks of class two, per act of March 2, 1865; 13 Laws, page 449.....		56,000 00		
For two clerks of class one, per acts of March 3, 1853, and April 22, 1854; 10 Laws, pages 211 and 276.....		2,400 00		
For twenty-eight clerks of class one, per act of March 14, 1864; 13 Laws, page 97.....		13,600 00		

## ESTIMATES OF APPROPRIATIONS.

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For clerks transferred from Third Auditor's office, per act of June 23, 1860; 12 Laws, page 95, viz : For one clerk of class two.....	1,400 00	
For one clerk of class one.....	1,200 00	
For one messenger at \$240, one assistant at \$700, and one laborer at \$600, per joint resolution of August 15, 1856; 11 Laws, page 145.....	2,140 00	
For one assistant messenger at \$700, and one laborer at \$600, per act of February 25, 1863; 12 Laws, page 695.....	1,300 00	
For one assistant messenger at \$840, and three laborers at \$720 each, per act of March 2, 1865; 13 Laws, page 449.....	3,000 00	
For two assistant messengers at \$840 each, and two laborers at \$720 each, per act of July 23, 1866; 14 Laws, page 195.....	3,120 00	
For one assistant messenger at \$840, and one laborer at \$720, submitted.....	1,560 00	
For additional to one messenger, two assistant messengers, and two laborers, per act of July 23, 1866; 14 Laws, page 207.....	680 00	303,800 00
For Third Auditor of the Treasury, per act of March 3, 1817; 3 Laws, page 308.....	3,000 00	
For chief clerk, per act of March 3, 1853; 10 Laws, page 211.....	2,000 00	
For one clerk of class four, per act of August 31, 1852, and subsequent acts, including act of April 22, 1854; 10 Laws, page 276.....	1,300 00	
For six clerks of class four, per act of February 25, 1863; 12 Laws, page 695.....	10,800 00	
For two clerks of class four, per act of March 14, 1864; 13 Laws, page 27.....	3,600 00	
For five clerks of class four, per act of March 2, 1865; 13 Laws, page 449.....	9,000 00	
For additional to one clerk of class four, as disbursing clerk, per act of March 3, 1853; 10 Laws, page 211.....	200 00	
For eight clerks of class three, per same act and act of April 22, 1854; 10 Laws, pages 211 and 276.....	12,800 00	
For seven clerks of class three, per act of February 25, 1863; 12 Laws, page 695.....	11,200 00	
For two clerks of class three, per act of March 14, 1864; 13 Laws, page 27.....	3,200 00	
For fifteen clerks of class three, per act of March 2, 1865; 13 Laws, page 449.....	24,000 00	
For forty-one clerks of class two, per acts of March 3, 1853, and April 22, 1854; 10 Laws, pages 211 and 276.....	57,400 00	
For five clerks of class two per act of August 31, 1852, and subsequent acts, including act of April 22, 1854; 10 Laws, page 276.....	7,000 00	
For nine clerks of class two, per act of February 25, 1863; 12 Laws, page 695.....	12,600 00	
For five clerks of class two, per act of March 14, 1864; 13 Laws, page 27.....	7,000 00	
For twelve clerks of class two, per act of June 25, 1864; 13 Laws, page 160.....	16,800 00	
For thirty clerks of class two, per act of March 2, 1865; 13 Laws, page 449.....	42,000 00	
For two clerks of class one, per act of August 31, 1852, and subsequent acts, including act of April 22, 1854; 10 Laws, page 276.....	2,400 00	
For three clerks of class one, per acts of March 3, 1853, and April 22, 1854; 10 Laws, pages 211 and 276.....	3,600 00	
For eighteen clerks of class one, per act of February 25, 1863; 12 Laws, page 695.....	21,600 00	
For twenty-four clerks of class one, per act of March 14, 1864; 13 Laws, page 27.....	28,800 00	
		520,640

*Estimates of appropriations, &c.—Continued.*

References to explanations and details.	Estimates of appropriations required for the service ending June 30, 1870.	Appropriations for the service of the fiscal year ending June 30, 1869.
For twenty-five clerks of class one, per act of June 25, 1864; 13 Laws, page 160.....	\$30,000 00	
For fifty clerks of class one, per act of March 2, 1865; 13 Laws, page 449.....	60,000 00	
For ten copyists at \$900 each, per act of July 23, 1866; 14 Laws, page 208.....	9,000 00	
For one messenger at \$700 each, and two laborers at \$600 each, per joint resolution of August 18, 1856; 11 Laws, page 145.....	3,440 00	
For one messenger and two laborers, at \$600 each, per act of March 14, 1864; 13 Laws, page 27.....	1,800 00	
For one messenger at \$700, and three laborers at \$600 each, per act of March 2, 1865; 13 Laws, page 449.....	2,500 00	
For additional to messengers, assistant messengers, and laborers, per act of July 23, 1866; 14 Laws, page 207.....	1,540 00	\$377,860 00
For Fourth Auditor of the treasury, per act of March 3, 1817; 3 Laws, page 368.....	3,000 00	
For chief clerk, per act of March 3, 1853; 10 Laws, page 211.....	2,000 00	
For five clerks of class four, per act of March 14, 1864; 13 Laws, page 27.....	9,000 00	
For nine clerks of class three, per acts of March 3, 1853, and April 22, 1854; 10 Laws, pages 211 and 276.....	14,400 00	
For nine clerks of class three, per act of March 14, 1864; 13 Laws, page 27.....	14,400 00	
For four clerks of class two, per acts of March 3, 1853, and April 22, 1854; 10 Laws, pages 211 and 276.....	5,600 00	
For nine clerks of class two, per act of March 14, 1864; 13 Laws, page 27.....	12,600 00	
For three clerks of class two, transferred from Third Auditor's office, per act of June 23, 1860; 12 Laws, page 95.....	4,200 00	
For one clerk of class one, per acts of March 3, 1853, and April 22, 1854; 10 Laws, pages 211 and 276.....	1,200 00	
For thirty-five clerks of class one, per act of March 14, 1864; 13 Laws, page 27.....	42,000 00	
For one messenger at \$840, one assistant messenger at \$700, and one laborer at \$600, per joint resolution of August 18, 1856; 11 Laws, page 145.....	2,140 00	
For additional to messengers and laborers, per act of July 23, 1866; 14 Laws, page 207.....	420 00	110,960 00
For Fifth Auditor of the treasury, per act of March 3, 1817; 3 Laws, page 368.....	3,000 00	
For chief clerk, per act of March 3, 1853; 10 Laws, page 211.....	2,000 00	
For one clerk of class four, per act of February 23, 1853; 12 Laws, page 695.....	1,800 00	
For one clerk of class four, per act of March 14, 1864; 13 Laws, page 27.....	1,800 00	

## ESTIMATES OF APPROPRIATIONS.

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For two clerks of class three, per acts of March 3, 1853, and April 22, 1854; 10 Laws, pages 211 and 276.	3,200 00	
For two clerks of class three, per act of February 25, 1853; 12 Laws, page 695.	3,200 00	
For three clerks of class two, per acts of March 3, 1853, and April 22, 1854; 10 Laws, pages 211 and 276.	4,200 00	
For four clerks of class two, per act of February 25, 1853; 12 Laws, page 695.	5,600 00	
For two clerks of class one, per acts of March 3, 1853, and April 22, 1854; 10 Laws, pages 211 and 276.	2,400 00	
For thirteen clerks of class one, per act of February 25, 1853; 12 Laws, page 695.	15,600 00	
For six copyists at \$900 each, per act of July 23, 1866; 14 Laws, page 207.	5,400 00	
For messenger at \$840 and laborer at \$600, per joint resolution of August 18, 1856; 11 Laws, page 145.	1,440 00	
For additional to messenger and laborer, per act of July 23, 1856; 14 Laws, page 207.	250 00	
Submitted: For three clerks of class four.	5,400 00	
For five clerks of class three.	8,000 00	
For changing ten clerks of class one to class two.	2,000 00	
For three copyists at \$900 each.	2,700 00	
For one assistant messenger at \$540, and two laborers at \$720 each.	2,280 00	70,300 00
For Auditor of the Post Office Department, per act of July 2, 1836; 5 Laws, page 81.	3,000 00	
For chief clerk, per act of March 3, 1853; 10 Laws, page 211.	2,000 00	
For five clerks of class four, per same act.	9,000 00	
For one clerk of class four, per act of August 4, 1854; 10 Laws, page 572.	1,800 00	
For one clerk of class four, per act of May 17, 1864; 13 Laws, page 79.	1,800 00	
For two clerks of class four, per act of July 20, 1868.	3,600 00	
For additional to one clerk of class four, as disbursing clerk, per act of March 3, 1853; 10 Laws, page 211.	200 00	
For twenty-five clerks of class three, per acts of March 3, 1853, and April 22, 1854; 10 Laws, pages 211 and 276.	40,000 00	
For fifteen clerks of class three, per act of July 20, 1868.	24,000 00	
For fifty clerks of class two, per acts of March 3, 1853, and April 22, 1854; 10 Laws, pages 211 and 276.	70,000 00	
For five clerks of class two, per act of March 3, 1857; 11 Laws, page 220.	7,000 00	
For four clerks of class two, transferred from Third Auditor's office, per act of June 30, 1860; 12 Laws, page 95.	5,600 00	
For five clerks of class two, per act of May 17, 1864; 13 Laws, page 79.	7,000 00	
For twenty clerks of class one, per acts of March 3, 1853, and April 22, 1854; 10 Laws, pages 211 and 276.	24,000 00	
For seven clerks of class one, per act of August 4, 1854; 10 Laws, page 572.	8,400 00	
For three clerks of class one, per act of June 23, 1860; 12 Laws, page 95.	3,600 00	
For seven clerks of class one, per act of July 20, 1868.	8,400 00	
For one messenger at \$840, one assistant at \$700, and eleven laborers at \$600 each, per joint resolution of August 18, 1856; 11 Laws, page 145.	8,140 00	
For additional to messengers and laborers, per act of July 23, 1866; 14 Laws, page 206.	1,620 00	229,160 00
		44,920 00
		229,160 00

## ESTIMATES OF APPROPRIATIONS.

*Estimates of appropriations, &c.—Continued.*

References to explanations and details.	Estimates of appropriations required for the service of the fiscal year ending June 30, 1870.	Appropriations for the service of the fiscal year ending June 30, 1869.
For Treasurer of the United States, per act of July 23, 1866; 14 Laws, page 206.		
For assistant treasurer, per act of June 25, 1864; 13 Laws, page 159.		
For cashier, per same act.	\$6,500 00	
For assistant cashier, per same act.	2,800 00	
For five chiefs of divisions, two principal bookkeepers, and two tellers, at \$2,200 each, per same act.	2,800 00	
For chief clerk and two assistant tellers at \$2,000 each, per same act.	2,500 00	
For fifteen clerks of class four, per same act.	19,800 00	
For fifteen clerks of class three, per same act.	6,000 00	
For eleven clerks of class two, per same act.	27,000 00	
For nine clerks of class one, per same act.	24,000 00	
For sixty female clerks at \$300 each, per act of July 23, 1866; 14 Laws, page 206.	15,400 00	
For fifteen messengers, viz: one at \$1,000, nine at \$900 each, and five at \$700 each, per act of June 25, 1864; 13 Laws, page 159.	10,800 00	
For five laborers at \$600 each, and seven female laborers at \$240 each, per same act.	54,000 00	
For additional to fourteen messengers and twelve laborers, per act of July 23, 1866; 14 Laws, page 206.	12,600 00	
For Register of the Treasury, per act of April 30, 1816; 3 Laws, page 333.	4,630 00	
For assistant register, per act of March 14, 1864; 13 Laws, page 28.	2,536 00	
For additional to assistant register, (submitted).		\$191,416 00
For chief clerk, per act of March 3, 1853; 10 Laws, page 211.		
For one clerk of class four, per act of August 18, 1856; 11 Laws, 118.		
For four clerks of class four, per act of March 14, 1864; 13 Laws, page 27.		
For four clerks of class three, per acts of March 3, 1853, and April 22, 1854; 10 Laws, pages 211 and 276.		
For two clerks of class three, per act of May 31, 1854; 10 Laws, page 298.		
For one clerk of class three, per act of June 12, 1858; 11 Laws, page 325.		
For six clerks of class three, per act of March 14, 1864; 13 Laws, page 27.		
For eighteen clerks of class two, per acts of March 3, 1853, and April 22, 1854; 10 Laws, pages 211 and 276.		
		\$191,416 00
		\$191,416 00

## ESTIMATES OF APPROPRIATIONS.

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For six clerks of class two, per act of March 14, 1864; 13 Laws, page 27			
For one clerk of class two, transferred from Third Auditor's Office, per act of June 23, 1866; 12 Laws, page 95			\$1,400 00
For five clerks of class one, per acts of March 3, 1853, and April 22, 1854; 10 Laws, pages 211 and 276			1,400 00
For six clerks of class one, per act of March 14, 1864; 13 Laws, page 27			6,000 00
For changing five clerks of class three to class four, and four clerks of class two to class three, (submitted)			7,200 00
For one messenger at \$840, and one assistant at \$700, and two laborers at \$600 each, per joint resolution of August 18, 1856; 11 Laws, page 145			1,800 00
For one assistant messenger, per act of March 14, 1864; 13 Laws, page 27			2,740 00
For additional to messengers and laborers, per act of July 23, 1866; 14 Laws, page 206			700 00
			680 00
			91,420 00
For Solicitor of the Treasury, per act of May 29, 1830; 4 Laws, page 416			3,500 00
For assistant solicitor, per act of July 23, 1866; 14 Laws, page 207			3,000 00
For chief clerk, per act of March 3, 1853; 10 Laws, page 211			2,000 00
For one clerk of class four, per same act			1,800 00
For three clerks of class three, per same act, and act of April 22, 1854; 10 Laws, pages 211 and 276			4,800 00
For two clerks of class two, per same acts			2,800 00
For one clerk of class one, per same acts			1,200 00
For one clerk of class two, transferred from Third Auditor's Office, per act of June 23, 1860; 12 Laws, page 95			1,400 00
For one messenger, per joint resolution of August 18, 1856; 11 Laws, page 145			840 00
For additional to messenger, per act of July 23, 1866; 14 Laws, page 206			160 00
For one laborer, per same act			600 00
For one assistant messenger, (submitted)			840 00
			22,940 00
			22,100 00
For chief clerk of the Light-house Board, per act of March 3, 1853; 10 Laws, page 211			2,000 00
For two clerks of class three, per same act, and act of April 22, 1854; 10 Laws, pages 211 and 276			3,200 00
For one clerk of class two, per same acts			1,400 00
For one clerk of class one, per same acts			1,200 00
For one messenger at \$840, and one laborer at \$600, per joint resolution of August 18, 1856; 11 Laws, page 145			1,440 00
For additional to messenger and laborer, per act of July 23, 1866; 14 Laws, page 206			280 00
			9,520 00
For Comptroller of the Currency			5,000 00
For deputy comptroller			2,500 00
For ten clerks of class four			18,000 00
For sixteen clerks of class three			25,600 00
For ten clerks of class two			14,080 00
For ten clerks of class one			12,000 00



## ESTIMATES OF APPROPRIATIONS.

*Estimates of appropriations, &c.—Continued.*

	References to explanations and details.	Estimates of appropriations required for the service of the fiscal year ending June 30, 1870.	Appropriations for the service of the fiscal year ending June 30, 1869.
For twenty-eight female clerks, at \$900 each.....		\$25,200 00	
For five messengers, at \$720 each.....		3,600 00	
For two laborers, at \$600 each.....		1,200 00	
For one night watchman.....		900 00	
For engraving, paper, printing, express charges, &c., national currency.....			\$90,000 00
For Commissioner of Internal Revenue, per act of June 13, 1836; 14 Laws, page 170.....			100,000 00
For one deputy commissioner, per same act.....			
For two deputy commissioners, at \$3,000 each, per same act.....			
For one solicitor, per same act.....			
For seven heads of divisions, at \$2,500 each, per same act.....			
For thirty-four clerks of class four, per same act.....			
For forty-five clerks of class three, per same act.....			
For fifty clerks of class two, per same act.....			
For thirty-seven clerks of class one, per same act.....			
For fifty-five female clerks, at \$900 each, per same act.....			
For five messengers, at \$850 each, per same act.....			
For three assistant messengers, at \$700 each, per same act.....			
For fifteen laborers, at \$600 each.....			
For rent, dies, paper, &c., for stamps and incidental expenses, including the cost of subscriptions to such number of copies of the "Internal Revenue Record and Customs Journal" as the Secretary of the Treasury may deem necessary to supply revenue officers.....			
For salaries and expenses of collectors, assessors, assistant assessors, and supervisors, together with the expense of carrying into effect the various acts providing internal revenue, excepting items otherwise provided for.....			
For detecting and bringing to trial and punishment persons guilty of violating the internal revenue laws, or conniving at the same, in cases where such expenses are not otherwise provided for by law, per act of March 2, 1847; 14 Laws, page 473, together with salaries and expenses of detectives.....			
		349,450 00	349,450 00
		150,000 00	150,000 00
		9,000,000 00	6,000,000 00

## ESTIMATES OF APPROPRIATIONS.

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employed under act of July 20, 1863.....	.....	200,000 00	100,000 00
<i>For incidental and contingent expenses of the Treasury Department.</i>			
For temporary clerks in the Treasury Department: <i>Provided</i> , That the Secretary of the Treasury be, and he is hereby, authorized, in his discretion, to classify the clerks authorized according to the character of their services: <i>And provided farther</i> , That the Secretary may award such additional compensation to officers and clerks, as, in his judgment, may be deemed just and may be required by the public service.....	.....	280,000 00	100,000 00
For compensation of additional clerks who may be employed by the Secretary, according to the exigencies of the public service, and additional compensation for extra labor of clerks in his office, per act of July 17, 1861; 12 Laws, page 276, act of March 2, 1867; 14 Laws, page 446, (nothing required).....	.....	.....	.....
For contingent expenses of the Treasury Department and the several bureaus, including copying, labor, binding, sealing ships' registers, translating foreign languages, advertising, extra clerk hire, for collecting information to be laid before Congress, and miscellaneous items.....	.....	125,000 00	50,000 00
For stationery for the Treasury Department and the several bureaus.....	.....	50,000 00	75,000 00
For furniture, carpets, and repairs of the same for the Treasury Department and the several bureaus.....	.....	35,000 00	35,000 00
For the general purposes of the southeast executive building, viz:	.....	.....	.....
For twelve watchmen, at \$900 each.....	10,800 00	.....	.....
For eleven laborers, at \$600 each, per joint resolution of August 18, 1856; 11 Laws, page 145.....	6,600 00	.....	.....
For additional laborers, per act of July 23, 1856; 14 Laws, page 206.....	1,320 00	18,720 00	16,560 00
For forty watchmen for the Treasury building and five other buildings occupied by the Treasury Department, at \$900 each, as per act of July 20, 1868, (submitted).....	.....	36,000 00	.....
For contingent expenses, viz: for fuel, light, labor, and contingent expenses for the Treasury building, and five other buildings occupied by clerks of the Treasury Department.....	.....	100,000 00	75,000 00
DEPARTMENT OF THE INTERIOR.			
OFFICE OF THE SECRETARY OF THE INTERIOR.			
For compensation of the Secretary of the Interior, per act of March 3, 1853; 10 Laws, page 212.....	8,000 00	.....	.....
For Assistant Secretary, per act of March 2, 1865; 13 Laws, page 460.....	3,500 00	.....	.....
For chief clerk, per act of March 3, 1853; 10 Laws, page 211.....	2,200 00	.....	.....
For three clerks of class four, per same act.....	5,400 00	.....	.....
For one clerk of class four, per act of August 18, 1856; 11 Laws, page 118.....	1,800 00	.....	.....
For additional to three disbursing clerks, per act of March 3, 1853; 10 Laws, page 211.....	600 00	.....	.....
For three clerks of class three, per acts of March 3, 1853, and April 22, 1854; 10 Laws, pages 211 and 276.....	4,800 00	.....	.....
For four clerks of class two, per same acts.....	5,600 00	.....	.....

## ESTIMATES OF APPROPRIATIONS.

*Estimates of appropriations, &c.—Continued.*

	References to explanations and details.	Estimates of appropriations required for the fiscal year ending June 30, 1870.	Appropriations for the fiscal year ending June 30, 1869.
For one clerk of class two, to take charge of the census returns, per act of August 18, 1856; 11 Laws, page 118.....		\$1,400 00	
For one returns clerk, per act of June 2, 1862; 12 Laws, page 412.....		1,200 00	
For one messenger at \$600; two assistants at \$700 each, and three laborers at \$600 each, per joint resolution of August 18, 1856; 11 Laws, page 145.....		4,100 00	
For four night watchmen and one day watchman for the east wing of the Patent Office building at \$600 each, per same resolution.....		3,000 00	
For eight additional watchmen at \$600 each, per act of July 27, 1861; 12 Laws, page 277.....		4,800 00	
For additional messenger, assistant messengers, laborers, and watchmen, per act of July 23, 1866; 14 Laws, page 207.....		2,300 00	
GENERAL LAND OFFICE.		\$42,700 00	\$41,540 00
For Commissioner of General Land Office, per act of July 4, 1836; 5 Laws, page 111.....		3,000 00	
For recorder, per same act and act of March 3, 1837; 5 Laws, pages 111 and 164.....		2,000 00	
For chief clerk, per act of March 3, 1853; 10 Laws, page 211.....		2,000 00	
For three principal clerks of public lands, private land claims, and surveys, at \$1,800 each, per act of July 4, 1836; 5 Laws, page 211.....		5,400 00	
For three clerks of class four, per act of March 3, 1853; 10 Laws, page 211.....		5,400 00	
For twenty-three clerks of class three, per same act and act of April 22, 1854; 10 Laws, pages 211 and 276.....		36,800 00	
For forty clerks of class two, per same acts.....		56,000 00	
For forty clerks of class one, per same acts.....		44,000 00	
For draughtsman at \$1,600, and assistant at \$1,400, per act of July 4, 1836; 5 Laws, page 112.....		3,000 00	
For two messengers and three assistants, per same act and joint resolution of August 18, 1856; 11 Laws, page 145, viz: one messenger at \$340 and four at \$700 each.....		3,640 00	
For two packers at \$600 each, per act of July 4, 1836; 5 Laws, page 112, and act of September 30, 1850; 6 Laws, page 627, and joint resolution of August 18, 1856; 11 Laws, page 145.....		1,200 00	

For seven laborers at \$600 each, per joint resolution of August 18, 1856; 11 Laws, page 145.....	4,200 00	
For one day watchman, per act of June 2, 1858; 11 Laws, page 301.....	600 00	
For seven night watchmen at \$600 each, per joint resolution of August 18, 1856; 11 Laws, page 145.....	4,200 00	
For additional to messengers, packers, laborers, and watchmen, per act of July 23, 1866; 14 Laws, page 207.....	2,760 00	178,200 00
For compensation of additional clerks in the General Land Office, under act of March 3, 1855, granting bounty lands; 10 Laws, page 664, viz:		
For one principal clerk as director.....	2,000 00	
For one clerk of class three.....	1,600 00	
For four clerks of class two.....	5,600 00	
For forty clerks of class one.....	48,000 00	
For two laborers at \$600 each, per joint resolution of August 18, 1856; 11 Laws, page 145.....	1,200 00	
For additional to two laborers, per act of July 23, 1856; 14 Laws, page 207.....	240 00	
Provided, That the Secretary of the Interior, at his discretion, shall be, and he is hereby, authorized to use any portion of said appropriation for piece-work, or by the day, week, month, or year, at such rate or rates as he may deem just and fair, not exceeding a salary of twelve hundred dollars per annum		58,640 00
INDIAN OFFICE.		
For Commissioner of Indian Affairs, per act of July 9, 1832; 4 Laws, page 564.....	3,000 00	
For chief clerk, per act of March 3, 1853; 10 Laws, page 211.....	2,000 00	
For three clerks of class four, per same act.....	5,400 00	
For six clerks of class three, per same act and act of April 22, 1854; 10 Laws, pages 211 and 276.....	9,600 00	
For one clerk of class three, per act of March 3, 1857; 11 Laws, page 185.....	1,600 00	
For five clerks of class two, per acts of March 3, 1853, and April 22, 1854; 10 Laws, pages 211 and 276.....	7,000 00	
For one messenger at \$-40, and one assistant at \$700, per joint resolution of August 18, 1856; 11 Laws, page 145.....	1,540 00	
For one laborer and two watchmen at \$600 each, per same resolution.....	1,800 00	
For additional to messengers, laborer, and watchmen, per act of July 23, 1866; 14 Laws, page 207.....	600 00	32,600 00
PENSION OFFICE.		
For Commissioner of Pensions, per act of January 19, 1849; 9 Laws, page 341.....	3,000 00	
For chief clerk, per act of March 3, 1853; 10 Laws, page 211.....	2,000 00	
For four clerks of class four, per same act.....	7,200 00	
For eight clerks of class four, per act of February 25, 1863; 12 Laws, page 695.....	14,400 00	
For five clerks of class three, per act of March 3, 1853, and April 22, 1854; 10 Laws, pages 211 and 276.....	8,000 00	
For fifteen clerks of class three, per act of May 31, 1854; 10 Laws, page 293.....	24,000 00	

*Estimates of appropriations, &c.—Continued.*

References to explanations and details.	Estimates of appropriations required for the service of the fiscal year ending June 30, 1870.	Appropriations for the service of the fiscal year ending June 30, 1869.
For ten clerks of class four, per act of March 2, 1867; 14 Laws, page 471.	\$18,000 00	
For ten clerks of class three, per act of February 25, 1863; 12 Laws, page 695.	16,000 00	
For eighteen clerks of class three, per act of March 2, 1867; 14 Laws, page 471.	28,800 00	
For thirty clerks of class two, per acts of March 3, 1853, and April 22, 1854; 10 Laws, pages 211 and 276.	42,000 00	
For five clerks of class two, per act of May 31, 1854; 10 Laws, page 298.	7,000 00	
For twelve clerks of class two, per act of February 25, 1863; 12 Laws, page 695.	16,800 00	
For five clerks of class two, per act of July 11, 1862; 12 Laws, page 535.	7,000 00	
For eighteen clerks of class two, per act of March 2, 1867; 14 Laws, page 471.	25,200 00	
For ten clerks of class one, per acts of March 3, 1853, and April 22, 1854; 10 Laws, pages 211 and 276.	12,000 00	
For fifteen clerks of class one, per act of July 11, 1862; 12 Laws, page 535.	18,000 00	
For twenty-five clerks of class one, per act of February 25, 1863; 12 Laws, page 695.	30,000 00	
For ten clerks of class one, per act of March 2, 1867; 14 Laws, page 471.	12,000 00	
For one messenger at \$340, and three assistants at \$700 each, per joint resolution of August 18, 1856; 11 Laws, page 145.	2,940 00	
For two messengers at \$700 each, per act of February 25, 1863; 12 Laws, page 695.	1,400 00	
For two laborers, at \$600 each, per joint resolution of August 18, 1856; 11 Laws, page 145.	1,200 00	
For one day laborer and one day watchman, at \$600 each, per act of February 20, 1861; 12 Laws, page 138.	1,200 00	
For two laborers at \$600 each, per act of February 25, 1863; 12 Laws, page 695.	1,200 00	
For additional to messengers, laborers, and watchman, per act of July 23, 1866; 14 Laws, page 207.	1,580 00	
		\$300,920 00
		\$329,240 00
NOTE.—The continuation of eight clerks of class four, ten clerks of class three, twelve clerks of class two, and twenty-five clerks of class one, in the foregoing estimate for the Pension Office, is submitted.		
For temporary clerks in the Pension Office, per acts of April 7 and July 23, 1866; 14 Laws, pages 20 and 197.	30,000 00	90,000 00
Provided, That the Secretary of the Interior, at his discretion, shall be, and he is hereby authorized to use any portion of said appropriation for piece-work, or by the day, week, month, or		

## ESTIMATES OF APPROPRIATIONS.

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year, at such rate or rates as he may deem just and fair, not exceeding a salary of twelve hundred dollars per annum.					
UNITED STATES PATENT OFFICE.					
For salary of Commissioner and employes, including temporary clerks, per act of July 20, 1868	.....	370,000 00	620,000 00	250,000 00	
For miscellaneous and contingent expenses, per same act	.....	300,000 00			
For refunding money paid by mistake, per same act	.....	4,000 00			
For withdrawals of applications for patents, per same act	.....	4,000 00			
For expenses of copyrights, per same act	.....	2,000 00			
<p>The Secretary of the Interior recommends "that the officers, clerks, and employes of said office shall be hereafter subject to the appointing and removing power of the Secretary of the Interior, except the said Commissioner and examiners in chief, and said Commissioner shall hereafter report to said Secretary, and not to Congress, and the action of said Commissioner, except in grants of letters patent or interference cases, shall be under the supervisory and appellate control of the said Secretary, and all laws and parts of laws inconsistent with this provision, or authorizing an appeal from the decision of the said Commissioner adverse to the grant of letters patent or interference cases, are hereby repealed."</p>					
<i>For the incidental and contingent expenses of the Department of the Interior.</i>					
Office of the Secretary of the Interior:					
For stationery, furniture, and other contingencies, and for books and maps for the library	.....	10,000 00	10,000 00	10,000 00	
For casual repairs of the Patent Office building	.....	15,000 00			
For expenses of packing and distributing congressional documents and journals, in pursuance of the provisions contained in the joint resolution of Congress of January 28, 1857, and act of February 5, 1859; 11 Laws, page 379	.....				
For fuel and lights for the Patent Office building, including the salary of engineer and assistant engineer of the furnaces and repairs of the heating apparatus	.....	8,000 00	8,000 00	8,000 00	
Office of the Commissioner of Indian Affairs:	.....	18,000 00	18,000 00	18,000 00	
For blank books, binding, stationery, and miscellaneous items, including two of the daily city newspapers, to be filed, bound, and preserved for the use of the office	.....	5,000 00	5,000 00	5,000 00	
Office of the Commissioner of Pensions:					
For stationery, engraving, and retouching plates for bounty land warrants, printing and binding the same, office furniture and repairing the same, miscellaneous items, including two city daily newspapers to be filed, bound, and preserved for the use of the office, and for detection and investigation of frauds; also to pay rent of building should it be necessary to continue the present occupancy of the same	.....	30,000 00	30,000 00	40,000 00	

## ESTIMATES OF APPROPRIATIONS.

*Estimates of appropriations, &c.—Continued.*

References to explanations and details.	Estimates of appropriations required for the service of the fiscal year ending June 30, 1870.	Appropriations for the fiscal year ending June 30, 1869.
<p>Office of the Commissioner of the General Land Office: For cash system, maps, diagrams, stationery, furniture, and repairs of the same, miscellaneous items, including two of the city daily newspapers, to be filed, bound, and preserved for the use of the office; for advertising and telegraphing for miscellaneous items on account of bounty lands and military patents under the several acts; for contingent expenses under swamp land act of September 28, 1850 .....</p>	\$10,000 00	\$10,000 00
<p>Compensation of surveyors general and their clerks: For surveyor general of Minnesota, per act of May 18, 1796; 1 Laws, page 464, and act of March 3, 1857; 11 Laws, page 212 .....</p>	\$2,000 00	
For clerks in his office, per act of May 9, 1836; 5 Laws, page 26, and act of March 3, 1857; 11 Laws, page 212 .....	6,300 00	4,500 00
For surveyor general of Dakota Territory, per act of March 2, 1861; 12 Laws, page 244 .....	2,000 00	4,500 00
For clerks in his office, per same act .....	6,300 00	6,000 00
For surveyor general of Kansas, per act of July 22, 1854; 10 Laws, page 309 .....	2,000 00	
For clerks in his office, per same act .....	6,300 00	
For surveyor general of Colorado, per act of February 28, 1861; 12 Laws, page 176 .....	3,000 00	
For clerks in his office, per same act .....	4,000 00	7,000 00
For surveyor general of New Mexico, per act of July 22, 1854; 10 Laws, page 308 .....	3,000 00	
For clerks in his office, per same act .....	4,000 00	
For surveyor general of California and Arizona, per act of May 30, 1862; 12 Laws, page 410; and act of March 2, 1867; 14 Laws, page 543 .....	3,000 00	7,000 00
For clerks in his office, per act of March 3, 1853; 10 Laws, page 245 .....	11,000 00	7,500 00
For surveyor general of Idaho, per act of June 20, 1866; 14 Laws, page 77 .....	3,000 00	

## ESTIMATES OF APPROPRIATIONS.

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For clerks in his office, per same act.....	4,000 00		7,000 00	7,000 00
For surveyor general of Nevada, per act of July 4, 1863; 14 Laws, page 26.	3,000 00			
For clerks in his office, per same act .....	4,000 00		7,000 00	6,500 00
For surveyor general of Oregon, per act of May 30, 1862; 12 Laws, page 410 .....	2,500 00			
For clerks in his office, per act of September 27, 1860; 9 Laws, page 496.....	4,000 00		6,500 00	6,500 00
For surveyor general of Washington Territory per act of May 30, 1862; 12 Laws, page 410.....	2,500 00			
For clerks in his office, per act of March 3, 1855; 10 Laws, page 674.....	4,000 00		6,500 00	6,500 00
For surveyor general of Nebraska and Iowa, per act of August 8, 1846; 9 Laws, page 79, and act of July 24, 1866; 14 Laws, page 344 .....	2,000 00			
For clerks in his office, per same acts .....	6,300 00		8,300 00	6,000 00
For surveyor general of Montana, per act of March 2, 1867; 14 Laws, page 542 .....	3,000 00			
For clerks in his office, per same act.....	4,000 00		7,000 00	6,000 00
For surveyor general of Utah, per act of July 16, 1868 .....	3,000 00			
For clerks in his office, per same act.....	4,000 00		7,000 00	.....
For compensation of clerks in the offices of the surveyor general, to be apportioned to them according to the exigencies of the public service, and to be employed in transcribing field-notes of surveys for the purpose of preserving them at the seat of government .....			15,000 00	.....
For recorder of land titles in Missouri, per act of March 2, 1805; 2 Laws, page 326.....			500 00	500 00
OFFICE OF EDUCATION.				
For Commissioner of Education, per act of July 20, 1868 .....	3,000 00			
For two clerks of class one, to be appointed by the Secretary of the Interior, to whom alone said Commissioner shall make his report, and all laws authorizing the appointment of clerks in the Department or the Office of Education are hereby repealed.....	2,400 00			
For contingent expenses of the office .....	600 00		6,000 00	20,000 00
For defraying the expenses of the Supreme Court and district courts of the United States, including the District of Columbia; and also for jurors and witnesses, in aid of the funds arising from fines, penalties, and forfeitures, in the fiscal year ending June 30, 1870, and previous years; and likewise for defraying the expenses of suits in which the United States are concerned, including legal assistance to the Attorney General, and other special and extraordinary expenditures in the Supreme Court of the United States in which the United States are concerned; and of prosecutions for offences committed against the United States, and for the safe keeping of prisoners .....			1,600,000 00	1000,000 00



## ESTIMATES OF APPROPRIATIONS.

*Estimates of appropriations, &c.—Continued.*

	References to explanations and details.	Estimates of appropriations required for the service ending June 30, 1870.	Appropriations for the service of the fiscal year ending June 30, 1869.
<b>ENGINEER OFFICE.</b>			
For compensation of one clerk of class four in charge of the Engineer Office, or matter relating to the Union Pacific railroad and branches, land grant railroads, and wagon roads, per acts of April 7, 1866, and March 2, 1867; 14 Laws, pages 20 and 468.			
<b>WAR DEPARTMENT.</b>			
For compensation of Secretary of War, per act of March 3, 1863; 10 Laws, page 212			
For chief clerk, per same act			
For four clerks of class four, per act of July 20, 1868			
For additional disbursing clerk, per act of March 3, 1863; 10 Laws, page 211			
For seven clerks of class three, per act of July 20, 1868			
For three clerks of class two, per same act			
For eight clerks of class one, per same act			
For one messenger at \$1,000, and three assistant messengers at \$940 each, per same acts			
For one laborer, per same act			
		\$8,000 00	
		2,200 00	
		7,200 00	
		200 00	
		11,200 00	
		4,200 00	
		9,600 00	
		3,520 00	
		720 00	
		46,840 00	\$46,840 00
<b>OFFICE OF THE ADJUTANT GENERAL.</b>			
For three clerks of class four, per act July 20, 1868			
For nine clerks of class three, per same act			
For twenty-seven clerks of class two, per same act			
For forty clerks of class one, per same act			
For three messengers at \$1,000 each, per same act			
		5,400 00	
		14,400 00	
		37,800 00	
		48,000 00	
		3,000 00	
		108,600 00	108,600 00
<b>OFFICE OF THE QUARTERMASTER GENERAL.</b>			
For six clerks of class four, per act of July 20, 1868			
		10,800 00	

For twelve clerks of class three, per same act.....	18,200 00		
For thirty clerks of class two, per same act.....	42,000 00		
For one hundred and eight clerks of class one, per same act.....	129,600 00		
For thirty copyists, at \$900 each, per same act.....	27,000 00		
For superintendent of the building occupied by the Quartermaster General, per same act.....	200 00		
For four messengers, at \$1,000 each, per same act.....	4,000 00		
For six laborers, at \$720 each, per same act.....	4,320 00		237,120 00
<b>OFFICE OF THE PAYMASTER GENERAL.</b>			
For chief clerk, per act of July 23, 1866.....	2,000 00		
For four clerks of class four, per act of July 20, 1868.....	7,200 00		
For one clerk of class three, per same act.....	1,600 00		
For twenty-six clerks of class two, per same act.....	36,400 00		
For thirty clerks of class one, per same act.....	36,000 00		
For two messengers, at \$1,000 each, per same act.....	2,000 00		85,200 00
NOTE.—Three clerks of class three employed in this office and not estimated for above, because the appropriation for their compensation is limited to the current year in terms "provided they shall not be continued in service longer than to June 30, 1869." But as it is apparent now that their services will be longer required, I shall desire to ask an appropriation to that end for another year. B. W. BRICE, Paymaster General.			
<b>OFFICE OF THE COMMISSARY GENERAL.</b>			
For one clerk of class four, per act of July 20, 1868.....	1,800 00		
For one clerk of class three, per same act.....	1,600 00		
For fourteen clerks of class two, per same act.....	19,600 00		
For twenty-four clerks of class one, per same act.....	28,800 00		
For one messenger, per same act.....	1,000 00		
For two laborers, at \$720 each, per same act.....	1,440 00		54,240 00
<b>OFFICE OF THE SURGEON GENERAL.</b>			
For one clerk of class four, per act of July 20, 1868.....	1,800 00		
For one clerk of class three, per same act.....	1,600 00		
For two clerks of class two, per same act.....	2,800 00		
For fifteen clerks of class one, per same act.....	18,000 00		
For one messenger at \$1,000, and one laborer at \$720, per same act.....	1,720 00		25,920 00

## ESTIMATES OF APPROPRIATIONS.

*Estimates of appropriations, &c.—Continued.*

	References to explanations and details.		Estimates of appropriations required for the service of the fiscal year ending June 30, 1870.	Appropriations for the service of the fiscal year ending June 30, 1869.
<b>OFFICE OF THE CHIEF ENGINEER.</b>				
For four clerks of class four, per act of July 20, 1868.....		\$7,200 00		
For four clerks of class three, per same act.....		6,400 00		
For five clerks of class two, per same act.....		7,000 00		
For three clerks of class one, per same act.....		3,600 00		
For two messengers at \$1,000 each, and one laborer at \$720, per same act.....		2,720 00		
			\$26,920 00	\$26,920 00
<b>OFFICE OF THE CHIEF OF ORDNANCE.</b>				
For chief clerk, per act of July 20, 1868.....		2,000 00		
For three clerks of class four, per same act.....		5,400 00		
For two clerks of class three, per same act.....		3,200 00		
For six clerks of class two, per same act.....		8,400 00		
For ten clerks of class one, per same act.....		12,000 00		
For one messenger at \$1,000, and two laborers at \$720 each.....		2,440 00		
			33,440 00	33,440 00
<b>OFFICE OF MILITARY JUSTICE.</b>				
For one clerk of class four, per act of July 20, 1868.....		1,800 00		
For one clerk of class three, per same act.....		1,600 00		
For one clerk of class two, per same act.....		1,400 00		
For two clerks of class one, per same act.....		2,400 00		
			7,200 00	7,200 00
<b>SIGNAL OFFICE.</b>				
For two clerks of class two, per act of July 20, 1868.....		.....	2,800 00	2,800 00

## ESTIMATES OF APPROPRIATIONS.

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## INSPECTOR OF MILITARY ACADEMY.

For one clerk of class four, per act of March 2, 1867 .....

1,800 00

*For the incidental and contingent expenses of the War Department.*

Office of the Secretary of War:

For blank books, stationery, labor, books, maps, extra clerk hire, &amp;c.....

20,000 00

10,000 00

Office of the Adjutant General:

For blank books, stationery, binding, &amp;c.....

25,000 00

15,000 00

Office of the Quartermaster General:

For blank books, stationery, binding, &amp;c.....

10,000 00

10,000 00

Office of the Paymaster General:

For blank books, stationery, binding, &amp;c.....

15,000 00

15,000 00

Office of the Commissary General:

For blank books, stationery, &amp;c., including rent of office, hire of watchmen, &amp;c.....

14,000 00

3,500 00

Office of the Chief Engineer:

For blank books, stationery, binding, &amp;c.....

3,500 00

3,500 00

Office of the Surgeon General:

For blank books, stationery, binding, &amp;c., including rent of office, and hire of two watchmen.....

11,440 00

10,000 00

Office of Chief of Ordnance:

For blank books, stationery, binding, &amp;c.....

3,000 00

3,000 00

Office of Military Justice:

For blank books, stationery, binding, &amp;c.....

1,500 00

1,200 00

*Northwest executive building.*

For superintendent of said building, per act of February 21, 1861 .....

250 00

For four watchmen at \$600 each, per acts of September 30, 1850, and April 22, 1854; 10 Laws, page 276.....

2,400 00

For two laborers at \$600 each, per joint resolution of August 18, 1856; 11 Laws, page 145.....

1,200 00

For additional to watchmen and laborers, per act of July 23, 1866; 14 Laws, page 207.....

720 00

For contingent expenses, viz: for labor, fuel, lights, and miscellaneous items.....

4,570 00

20,000 00

*Building corner of 17th and F streets.*

For superintendent of said building, per act of March 3, 1857 .....

250 00

For four watchmen at \$600 each, per acts of September 30, 1850, and April 22, 1854; 10 Laws, page 276.....

2,400 00

For two laborers at \$600 each, per joint resolution of August 18, 1856; 11 Laws, page 145.....

1,200 00

For additional to watchmen and laborers, per act of July 23, 1866; 14 Laws, page 207.....

720 00

4,570 00

4,570 00

ESTIMATES OF APPROPRIATIONS.

	References to explanations and details.	Estimates of appropriations required for the service of the fiscal year ending June 30, 1870.	Appropriations for the service of the fiscal year ending June 30, 1869.
For contingent expenses, viz: for fuel, pay or firemen and miscellaneous items .....	.....	\$10,000 00	\$5,000 00
<i>Building corner of 15th and F streets.</i>			
For superintendent, watchmen, rent, fuel, lights, and miscellaneous items.....	.....	15,000 00	15,000 00
NAVY DEPARTMENT.			
For compensation of Secretary of the Navy, per act of March 3, 1853; 10 Laws, page 212.....	.....	\$8,000 00	
For Assistant Secretary of the Navy, per act of March 2, 1865; 13 Laws, page 460.....	.....	3,500 00	
For chief clerk, per act of July 5, 1862; 12 Laws, page 510 .....	.....	2,200 00	
For one clerk of class four, per same act.....	.....	1,800 00	
For additional as disbursing clerk, per same act.....	.....	200 00	
For four clerks of class four, per act of March 2, 1865; 13 Laws, page 454, section 1.....	.....	7,200 00	
For five clerks of class three, per act of July 5, 1862; 12 Laws, page 511 .....	.....	8,000 00	
For three clerks of class two, per same act .....	.....	4,200 00	
For four clerks of class one, per same act.....	.....	4,800 00	
For one messenger at \$840, one assistant at \$700, and two laborers at \$600 each, per same act.....	.....	2,740 00	
For one laborer, per act of March 2, 1865; 13 Laws, page 454 .....	.....	600 00	
For additional to messengers and laborers, per act of July 23, 1866; 14 Laws, page 207 .....	.....	660 00	
BUREAU OF YARDS AND DOCKS.			
For civil engineer, per act of March 3, 1863; 12 Laws, page 518.....	.....	3,000 00	
For chief clerk, per act of July 5, 1862; 12 Laws, page 511.....	.....	1,800 00	
For additional to chief clerk, submitted.....	.....	1,400 00	
For one clerk of class four, as draughtsman, per acts of July 23, 1866, and March 2, 1867.....	.....	1,800 00	
For one clerk of class four, per same act.....	.....	1,800 00	
For two clerks of class three, per same act.....	.....	3,200 00	
		43,900 00	44,643 00

# ESTIMATES OF APPROPRIATIONS.

For one clerk of class two, per same act.  
 For one clerk of class one, per same act.  
 For one messenger, per act of July 5, 1862; 12 Laws, page 511.  
 For additional to messenger and laborer, per act of July 23, 1866; 14 Laws, page 207.

## BUREAU OF ORDINANCE.

1,400 00  
 1,200 00  
 2,040 00  
 400 00  
 17,040 00  
 15,240 00

For one clerk of class four, per act of July 23, 1866; 14 Laws, page 207.  
 For two clerks of class three, per same act.  
 For two clerks of class two, per same act.  
 For draughtsman, per act of March 2, 1867; 14 Laws, page 450.  
 For one messenger, per act of July 5, 1862; 12 Laws, page 511.  
 For two laborers, one at \$600, and one at \$480, per same act.  
 For additional to messenger and laborers, per act of July 23, 1866; 14 Laws, page 207.

1,800 00  
 1,800 00  
 3,200 00  
 2,800 00  
 1,800 00  
 840 00  
 1,080 00  
 376 00

13,686 00  
 6,886 00

## BUREAU OF EQUIPMENT AND RECRUITING.

For chief clerk, per act of July 5, 1862; 12 Laws, page 510.  
 For one clerk of class four, per act of July 23, 1866; 14 Laws, page 207.  
 For two clerks of class three, per same act.  
 For two clerks of class two, per same act.  
 For three clerks of class one, per act of July 23, 1866; 14 Laws, page 207.  
 For one messenger, per act of July 5, 1862; 12 Laws, page 511.  
 For one laborer, per act of February 25, 1863; 12 Laws, page 695.  
 For additional to messenger and laborer, per act of July 23, 1866; 14 Laws, page 207.

1,800 00  
 1,800 00  
 3,200 00  
 2,800 00  
 3,600 00  
 840 00  
 600 00  
 280 00

14,920 00  
 11,400 00

## BUREAU OF NAVIGATION.

For chief clerk, per act of July 5, 1862; 12 Laws, page 536.  
 For one clerk of class four, per act of July 23, 1866; 14 Laws, page 207.  
 For one clerk of class two, per same act.  
 For one messenger, per act of July 5, 1862; 12 Laws, page 511.  
 For one laborer, per act of February 25, 1863; 12 Laws, page 695.  
 For additional to messenger and laborer, per act of July 23, 1866; 14 Laws, page 207.

1,800 00  
 1,800 00  
 1,400 00  
 840 00  
 600 00  
 280 00

6,720 00  
 5,400 00

## BUREAU OF CONSTRUCTION AND REPAIR.

For chief of the bureau, per act of July 5, 1862; 12 Laws, page 510.  
 For chief clerk, per same act.

3,500 00  
 1,800 00

## ESTIMATES OF APPROPRIATIONS.

*Estimates of appropriations, &c.—Continued.*

References to explanations and details.	Estimates of appropriations required for the service of the fiscal year ending June 30, 1870.	Appropriations for the service of the fiscal year ending June 30, 1869.
For one draughtsman, per same act and act of March 2, 1867.....		\$1,800 00
For one clerk of class four, per act of July 23, 1866; 14 Laws, page 207.....		1,800 00
For two clerks of class three, per same act.....		3,200 00
For two clerks of class two, per same act.....		2,800 00
For one clerk of class one, per same act.....		1,200 00
For one messenger, at \$340, and one laborer, per act of July 5, 1862; 12 Laws, page 510.....		1,440 00
For additional to messenger and laborer, per act of July 23, 1866; 14 Laws, page 207.....	\$18,920 00	280 00
<b>BUREAU OF STEAM ENGINEERING.</b>		
For chief clerk, per act of July 5, 1862; 12 Laws, page 510.....		1,800 00
For one draughtsman, per act of July 5, 1862; 12 Laws, page 510, and act of March 2, 1867.....		1,800 00
For one assistant draughtsman, per act of July 5, 1862; 12 Laws, page 510.....		1,200 00
For one clerk of class three, per act of July 23, 1866; 14 Laws, page 207.....		1,600 00
For one clerk of class two, per act of March 2, 1867.....		1,400 00
For one messenger, at \$340, and one laborer, at \$600, per act of July 5, 1862; 12 Laws, page 511.....		1,440 00
For additional to messenger and laborer, per act of July 23, 1866; 14 Laws, page 207.....		280 00
For additional to chief clerk, submitted.....		400 00
	9,920 00	7,520 00
<b>BUREAU OF PROVISIONS AND CLOTHING.</b>		
For chief clerk, per act of July 5, 1862; 12 Laws, page 510.....		1,800 00
For one clerk of class four, per act of July 23, 1866; 14 Laws, page 208.....		1,800 00
For three clerks of class three, per same act.....		4,400 00
For six clerks of class two, per same act.....		8,400 00
For three clerks of class one, per same act.....		3,600 00
For one messenger, at \$340, and one laborer, at \$600, per act of July 5, 1862; 12 Laws, page 510.....		1,440 00
For additional to messenger and laborer, per act of July 23, 1866; 14 Laws, page 207.....		280 00
	22,120 00	20,920 00

## BUREAU OF MEDICINE AND SURGERY.

For chief of the bureau, per act of July 5, 1862; 12 Laws, page 510.....	3,500 00		
For one clerk of class four, per act of July 23, 1866; 14 Laws, page 208.....	1,900 00		
For one clerk of class three, per same act.....	1,600 00		
For one messenger, at \$40, and one laborer, at \$600, per act of July 5, 1862; 12 Laws, page 510.....	1,440 00		
For additional to messenger and laborer, per act of July 23, 1866; 14 Laws, page 207.....	290 00		
		8,620 00	8,620 00

*For incidental and contingent expenses of the Navy Department.*

Office of the Secretary of the Navy, viz:			
For stationery, labor, newspapers, periodicals, and miscellaneous items.....		5,000 00	2,840 00
Bureau of Yards and Docks, viz:			
For stationery, books, plans, drawings, and incidental labor.....		1,800 00	800 00
Bureau of Ordnance, viz:			
For stationery and miscellaneous items.....		1,000 00	800 00
Bureau of Equipment and Recruiting, viz:			
For contingent expenses.....		1,000 00	750 00
Bureau of Navigation, viz:			
For contingent expenses.....		1,600 00	800 00
Bureau of Construction and Repair, viz:			
For contingent expenses.....		1,000 00	800 00
Bureau of Steam Engineering, viz:			
For contingent expenses.....		800 00	800 00
Bureau of Provisions and Clothing, viz:			
For blank books, stationery, and miscellaneous items.....		1,200 00	800 00
Bureau of Medicine and Surgery, viz:			
For blanks, stationery, and miscellaneous items.....		800 00	400 00

## FOR THE GENERAL PURPOSES OF THE SOUTHWEST EXECUTIVE BUILDING.

For one day watchman, per act of July 5, 1862; 12 Laws, page 510.....	600 00		
For two night watchmen, at \$600 each, per same act.....	1,200 00		
For two laborers, one at \$600, and one at \$360, per same act.....	960 00		
For additional to three watchmen and two laborers.....	552 00		
		3,312 00	4,752 00
		7,500 00	6,000 00

For contingent expenses, viz: For labor, fuel, lights, and miscellaneous items.....

## POST OFFICE DEPARTMENT.

For compensation of the Postmaster General, per act of March 3, 1863; 10 Laws, page 212.....	8,000 00		
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## ESTIMATES OF APPROPRIATIONS

*Estimates of appropriations, &c.—Continued.*

	References to explanations and details.	Estimates of appropriations required for the service of the fiscal year ending June 30, 1870.	Appropriations for the service of the fiscal year ending June 30, 1869.
For three Assistant Postmasters General, at \$3,500 each, per act of March 2, 1865; 13 Laws, page 460.	.....	\$10,500 00	
For superintendent of money-order system, per act of May 17, 1864; 13 Laws, page 79, and act of July 27, 1868.....	.....	3,000 00	
For superintendent of foreign mails, per act of July 27, 1868.....	.....	3,000 00	
For chief of division of dead-letter office, per same act.....	.....	2,500 00	
For chief clerk, per act of March 3, 1853; 10 Laws, page 211.....	.....	2,200 00	
For three chief clerks in offices of the three Assistant Postmasters General, at \$2,000 each, per act of March 2, 1865; 13 Laws, page 515.....	.....	6,000 00	
For six clerks of class four, per act of March 3, 1853; 10 Laws, page 211.....	.....	10,800 00	
For four clerks of class four, per act of February 16, 1866; 14 Laws, page 3.....	.....	7,200 00	
For one clerk of class four, per act of May 17, 1864; 13 Laws, page 79.....	.....	1,800 00	
For one clerk of class four, per act of July 27, 1868.....	.....	1,800 00	
For additional to one clerk of class four, as disbursing clerk and superintendent of post office building, per act of March 3, 1853; 10 Laws, page 211.....	.....	200 00	
For twenty-nine clerks of class three, per acts of March 3, 1853, and April 22, 1854; 10 Laws, pages 211 and 276.....	.....	46,400 00	
For two clerks of class three, per act of August 4, 1854; 10 Laws, page 572.....	.....	3,200 00	
For two clerks of class three, per act of May 17, 1864; 13 Laws, page 79.....	.....	3,200 00	
For fourteen clerks of class three, per act of February 16, 1866; 14 Laws, page 3.....	.....	22,400 00	
For two clerks of class three, per act of March 3, 1853; 13 Laws, page 515.....	.....	3,200 00	
For two clerks of class three, per act of July 27, 1868.....	.....	3,200 00	
For thirty-two clerks of class two, per acts of March 3, 1853, and April 22, 1854; 10 Laws, pages 211 and 276.....	.....	46,200 00	
For three clerks of class two, per act of August 4, 1854; 10 Laws, page 572.....	.....	4,200 00	
For two clerks of class two, per act of March 3, 1853; 13 Laws, page 515.....	.....	2,800 00	
For seven clerks of class two, per act of February 16, 1866; 14 Laws, page 3.....	.....	9,800 00	
For ten clerks of class one, per acts of March 3, 1853, and April 22, 1854; 10 Laws, pages 211 and 276.....	.....	12,000 00	

For four clerks of class one, per act of August 18, 1856; 11 Laws, page 90.....	4,800 00		
For five clerks of class one, per act of March 3, 1845; 13 Laws, page 515.....	6,000 00		
For four clerks of class one, per act of February 16, 1866; 14 Laws, page 3.....	4,800 00		
For fifty female clerks, at \$300 each, per act of July 23, 1866; 14 Laws, page 207.....	45,000 00		
For ten folders, at \$720 each, per act of July 28, 1866; 14 Laws, page 324.....	7,200 00		
For one messenger, at \$900, and three messengers, at \$240 each, per joint resolution of August 18, 1856; 11 Laws, page 145, and act of February 27, 1861; 12 Laws, page 168.....			
For six night watchmen, at \$600 each, per same act.....	3,420 00		
For fifteen laborers, at \$600 each, per same act and joint resolution of August 18, 1856.....	9,000 00		
For three day watchmen, at \$600 each, per act of January 21, 1862; 12 Laws, page 332.....	1,800 00		
For additional to messengers, watchmen, and laborers, per act of July 23, 1866; 14 Laws, page 207.....	3,460 00		
For twenty-five clerks in dead-letter office, per act of January 21, 1862; 12 Laws, page 332.....	20,000 00		
For twenty clerks.....	20,000 00		
For photographer for preparing and publishing post-route maps of the United States, per act of March 20, 1868.....	16,000 00	\$358,680 00	\$311,680 00
<i>Contingent expenses.</i>			
For blank books, binding, and stationery, fuel for the General Post Office building, including the Auditor's office, oil, gas, and candles; repairs of the General Post Office building, office furniture, glazing, painting, papering, whitewashing, and repairs of furniture; for engineer for steam engine, assistant engineer, blacksmith, firemen, and laborers, and for miscellaneous items, per act of July 20, 1868.....		65,000 00	65,000 00
For more effectually heating the large room on the north side of the building.....		450 00	
For erecting a suitable structure over the air duct in the court yard.....		6,000 00	
For library purposes, purchasing certain books and bound volumes of newspapers as may be important for reference.....		2,000 00	
For telegrams.....		2,500 00	
(See Appendix, page 146.)			
DEPARTMENT OF AGRICULTURE.			
(Per act of May 15, 1862.)			
For salary of Commissioner.....	3,000 00		
For chief clerk.....	2,000 00		
For statistician, entomologist, chemist, clerks, and other employes in the office of the Commissioner of Agriculture.....	81,092 00		
For collecting agricultural statistics and information for reports.....		86,092 00	65,368 00
For contingencies, viz: stationery, freight, library, laboratory, museum, keep of horses, &c.....		20,000 00	10,000 00
		14,000 00	14,700 00

## ESTIMATES OF APPROPRIATIONS.

*Estimates of appropriations, &c.—Continued.*

	References in explanations and details.	Estimates of appropriations required for the service of the fiscal year ending June 30, 1870.	Appropriations for the service of the fiscal year ending June 30, 1869.
For experimental garden .....		\$13,000 00	\$10,000 00
For seeds .....		40,000 00	20,000 00
For agricultural grounds .....		27,350 00	12,000 00
For erection of glass structures for the culture of medical, &c., plants, &c. ....		25,000 00	
For experiments in grapes .....		500 00	
For museum, for additional cases, repairs, &c. ....		2,000 00	3,880 00
For purchase and improvement of farm .....		100,000 00	
<b>MINT OF THE UNITED STATES AND BRANCHES, AND ASSAY OFFICE AT NEW YORK.</b>			
<b>MINT AT PHILADELPHIA.</b>			
For director of the mint, per act of April 7, 1866; 14 Laws, page 26 .....	135		\$4,500 00
For treasurer of the mint, per same act .....	135		3,500 00
For assayer, melter and refiner, chief coinier, and engraver, at \$3,000 each, per same act .....	135		12,000 00
For assistant assayer and assistant chief coinier, at \$2,000 each, per same act .....	135		4,000 00
For seven clerks, viz: one at \$2,500, three at \$2,000 each, and three at \$1,800 each .....	135		13,900 00
For wages of workmen and adjusters .....		37,900 00	37,900 00
For incidental and contingent expenses, including wastage on gold and silver, new machinery, and repairs .....		125,000 00	125,000 00
For specimens of ores and coins to be deposited in the cabinet of the mint .....		35,000 00	25,000 00
For freight on bullion and coin .....		600 00	600 00
		5,000 00	5,000 00
<b>BRANCH MINT AT SAN FRANCISCO, CALIFORNIA.</b>			
For superintendent and treasurer, at \$4,500 each, per act of July 3, 1852; 10 Laws, page 11 .....	135		9,000 00
For assayer, melter and refiner, and coinier, at \$3,000 each, per same act .....			9,000 00

## ESTIMATES OF APPROPRIATIONS.

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For six clerks, viz : one at \$2,500, and five at \$2,000 each, per same act, and act of August 4, 1854 : 10 Laws, pages 11 and 558.....	136	12,500 00	30,500 00	30,500 00
For wages of workmen and adjusters.....	136	.....	195,450 00	191,450 00
For incidental and contingent expenses, including wastage on gold and silver .....		.....	122,000 00	69,545 00
For specimens of ores.....		.....	300 00	300 00
BRANCH MINT AT DENVER, COLORADO.				
For superintendent, per act of April 21, 1862 : 12 Laws, page 382 .....	135	2,000 00		
For assayer and melter and refiner, at \$1,800 each, per same act .....		3,600 00		
For three clerks, viz : one at \$2,000, and two at \$1,800 each, per same act .....		5,600 00		
For wages of workmen, in addition to balance of unexpended appropriations .....	137	.....	11,200 00	13,000 00
For incidental and contingent expenses, in addition to balance of unexpended appropriations.....	137	.....	17,057 00	14,862 50
		.....	6,000 00	1,945 18
ASSAY OFFICE IN NEW YORK.				
For superintendent, by authority from Secretary of the Treasury, dated September 27, 1865.....	135	4,500 00		
For assayer and melter and refiner, at \$3,000 each, per act of March 3, 1855 : 10 Laws, page 213 .....		6,000 00		
For assistant assayer, per same act .....		2,000 00		
For deputy treasurer, authorized by Secretary of the Treasury, under dates of February 11 and March 17, 1865.....		3,000 00		
For six clerks, viz : two at \$2,500 each, one at \$2,000, one at \$1,900, and two at \$1,800 each.....		12,500 00		
For wages of workmen, in addition to unexpended balance of former appropriations.....	137	.....	28,000 00	26,700 00
For incidental and contingent expenses, in addition to unexpended balance of former appropriations.....		.....	40,000 00	40,000 00
NOTE.—By authority of the Secretary of the Treasury, under date of February 13, 1867, the salary of the bar clerk was increased from \$1,600 to \$1,800; under date of January 10, 1868, the pay clerk was transferred from United States assistant treasurer's office to assay office, at a salary of \$1,900; and, under date of October 3, 1868, the salary of the bullion clerk was increased from \$1,800 to \$2,000.				
INDEPENDENT TREASURY.				
For salaries of assistant treasurers at New York, Boston, Charleston, and St. Louis, viz : at New York, \$2,000; at Boston and St. Louis, at \$5,000 each, per act of April 7, 1866 : 14 Laws, page 26 ; and Charleston, \$4,000, per act of July 20, 1868 .....		22,000 00		22,000 00
For additional salaries of the treasurers of the branch mints at New Orleans and Denver, at \$500 each, per act of June 25, 1864 : 13 Laws, page 156, and treasurers of mint at Philadelphia and branch mint at San Francisco, at \$1,500 each, per act of April 7, 1866 : 14 Laws, page 26.....		4,000 00	26,000 00	4,000 00

## ESTIMATES OF APPROPRIATIONS.

*Estimates of appropriations, &c.—Continued.*

	References to explanations and details.	Estimates of appropriations required for the service of the fiscal year ending June 30, 1870.	Appropriations for the service of the fiscal year ending June 30, 1869.
For salaries of clerks and messengers in the office of the assistant treasurer at Boston, per act of July 23, 1866: 14 Laws, page 202.....	.....	\$25,200 00	\$25,200 00
For salaries of clerks, messengers, and watchmen in the office of the assistant treasurer at New York, per act of March 6, 1862: 12 Laws, page 353.....	.....	135,734 00	110,000 00
For salaries of clerks, messengers, and watchmen in the office of the assistant treasurer at Philadelphia, per acts of June 25 and July 2, 1864: 13 Laws, pages 153 and 351.....	.....	\$18,300 00	
For salaries of additional clerks in said office, per act of July 23, 1866: 14 Laws, page 203.....	.....	6,585 00	
For salaries of clerks, messengers, and watchmen in the office of the assistant treasurer at St. Louis, per act of June 25, 1864: 13 Laws, page 158.....	.....	9,760 00	
For additional salaries to the messenger, at \$400, and to the four watchmen, at \$100 each per annum, per act of March 2, 1865: 13 Laws, page 458.....	.....	800 00	
For salaries of clerks, porter, and watchmen in the office of the assistant treasurer at New Orleans, per act of June 25, 1864: 13 Laws, page 161.....	.....		
For salary of stamp clerk in the office of the assistant treasurer at San Francisco, per act of July 2, 1864: 13 Laws, page 351.....	.....	2,400 00	
For salaries of clerks in said office, per act of July 23, 1866: 14 Laws, page 320.....	.....	4,500 00	
For compensation of the depositary at Santa Fé, per act of March 3, 1863: 12 Laws, page 692.....	.....	2,000 00	
For clerks, watchman, and porter in the office of the depositary, per act of February 25, 1863: 12 Laws, page 692.....	.....	2,800 00	
For salary of the clerk to the acting assistant treasurer at Denver, per act of June 25, 1864: 13 Laws, page 156.....	.....		
For salaries of clerks in the office of the depositary at Louisville, per act of July 23, 1868: 14 Laws, page 320.....	.....		
For salaries of clerks in the office of the depositary at Chicago, per same act.....	.....		
For salaries of clerks and watchmen in the office of the depositary at Pittsburg, per same act.....	.....		
		4,800 00	4,800 00
		1,800 00	1,800 00
		5,940 00	5,940 00
		2,000 00	2,000 00
		3,400 00	3,400 00

## ESTIMATES OF APPROPRIATIONS.

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For salaries of clerks and messenger in the office of the depositary at Baltimore, per same act.....	7,600 00		
For salaries of clerks in the office of the depositary at Cincinnati, per same act.....	10,200 00		
For salaries of additional clerks in the office of said depositary, per act of July 20, 1868.....	4,650 00		
For salaries of additional clerks and additional compensation of officers and clerks, under act of August 6, 1846, for the better organization of the treasury, at such rates as the Secretary of the Treasury may deem just and reasonable.....	14,850 00		
For compensation to designated depositaries, under 4th section of act of August 6, 1846.....	60,000 00		
For compensation to special agents to examine the books, accounts, and money on hand of the several depositaries, under act of August 6, 1846, including the national banks acting as depositaries.....	8,500 00		
For contingent expenses, under the act of August 6, 1846, in addition to such sums as may be received for premium on transfer drafts; provided that no part of said sums shall be expended for clerical services.....	25,000 00		
For checks and certificates of deposit for office of assistant treasurer at New York, and other offices.....	250,000 00		
	18,000 00		
GOVERNMENT IN THE TERRITORIES.			
TERRITORY OF NEW MEXICO.			
For governor, per act of March 3, 1857; 11 Laws, page 185.....	2,500 00		
For chief justice and two associate judges at \$2,500 each, per act of July 27, 1854; 10 Laws, page 311.....	7,500 00		
For secretary, including \$1,000 as ex officio superintendent of public buildings and grounds, per act of July 27, 1868, chapter 124.....	3,000 00		
For contingent expenses of the Territory, per act of September 9, 1850; 9 Laws, page 457.....	13,000 00		
For interpreter and translator for the executive office, per act of June 23, 1860; 12 Laws, page 61.....	1,500 00		
For compensation and mileage of the members of the legislative assembly, officers, clerks, and contingent expenses of the assembly.....	500 00		
	20,000 00		
TERRITORY OF WASHINGTON.			
For governor, per act of March 3, 1857, 11 Laws, page 185.....	3,000 00		
For chief justice and two associate judges at \$2,500 each, per act of July 27, 1854; 10 Laws, page 311.....	7,500 00		
For secretary, per same act.....	2,000 00		
For contingent expenses of the Territory, per act of March 3, 1853; 10 Laws, page 177.....	12,500 00		
For compensation and mileage of the members of the legislative assembly, officers, clerks, and contingent expenses of the assembly.....	1,500 00		
	20,000 00		

## ESTIMATES OF APPROPRIATIONS.

*Estimates of appropriations, &c.—Continued.*

References to explanations and details.	Estimates of appropriations required for the service of the fiscal year ending June 30, 1870.	Appropriations for the service of the fiscal year ending June 30, 1909.
<b>TERRITORY OF COLORADO.</b>		
For governor and superintendent of Indian affairs, per act of March 2, 1861; 12 Laws, page 175.....	\$2,500 00	\$11,800 00
For chief justice and two associate judges, at \$2,500 each, per act of March 2, 1867; 14 Laws, page 427.....	7,500 00	1,000 00
For secretary, per act of March 2, 1861; 12 Laws, page 175.....	1,800 00	20,000 00
For contingent expenses of the Territory, per same act.....	.....	
For compensation and mileage of the members of the legislative assembly, officers, clerks, and contingent expenses of the assembly.....	.....	
<b>TERRITORY OF UTAH.</b>		
For governor, per act of September 9, 1850; 9 Laws, pages 456 and 457, and act of March 3, 1857; 11 Laws, page 184.....	2,500 00	12,000 00
For chief justice and two associate judges, at \$2,500 each, per act of July 27, 1854; 10 Laws, page 311.....	7,500 00	1,500 00
For secretary, per same act.....	2,000 00	20,000 00
For contingent expenses of the Territory, per act of September 9, 1850; 9 Laws, page 457.....	.....	
For compensation and mileage of the members of the legislative assembly, officers, clerks, and contingent expenses of the assembly.....	.....	
<b>TERRITORY OF DAKOTA.</b>		
For governor and superintendent of Indian affairs, per act of March 2, 1861; 12 Laws, page 943.....	2,500 00	9,700 00
For chief justice and two associate judges, at \$2,500 each, per act of March 2, 1867; 14 Laws, page 437.....	7,500 00	1,000 00
For secretary, per act of March 2, 1861; 12 Laws, page 343.....	1,800 00	15,000 00
For contingent expenses of the Territory, per act of March 2, 1861.....	.....	
For compensation and mileage of the members of the legislative assembly, officers, clerks, and contingent expenses of the assembly.....	.....	

## ESTIMATES OF APPROPRIATIONS.

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## TERRITORY OF ARIZONA.

For governor, per act of February 24, 1863; 12 Laws, page 665.....	2,500 00		
For chief justice and two associate judges, at \$3,500 each, per same act.....	7,500 00		
For secretary, per same act.....	2,000 00		
For contingent expenses of the Territory, per same act.....	.....	12,000 00	12,000 00
For interpreter and translator in the executive office, per act of March 3, 1863; 12 Laws, page 746.....	.....	1,000 00	1,000 00
For compensation and mileage of the members of the legislative assembly, officers, clerks, and contingent expenses of the assembly.....	.....	500 00	500 00
	.....	20,000 00	20,000 00

## TERRITORY OF IDAHO.

For governor and superintendent of Indian affairs, per act of March 3, 1863; 12 Laws, page 812.....	2,500 00		
For chief justice and two associate judges, at \$3,500 each, per act of March 2, 1867; 14 Laws, page 426.....	10,500 00		
For secretary, per act of March 3, 1863; 12 Laws, page 812.....	2,000 00		
For contingent expenses of the Territory, per same act.....	.....	15,000 00	15,000 00
For compensation and mileage of the members of the legislative assembly, officers, clerks, and contingent expenses of the assembly.....	.....	1,000 00	1,000 00
	.....	20,000 00	20,000 00

## TERRITORY OF MONTANA.

For governor and superintendent of Indian affairs, per act of May 26, 1864; 13 Laws, page 30.....	2,500 00		
For chief justice and two associate judges, at \$3,500 each, per act of March 2, 1867; 14 Laws, page 426.....	10,500 00		
For secretary, per act of May 26, 1864; 13 Laws, page 30.....	2,000 00		
For contingent expenses of the Territory, per same act.....	.....	15,000 00	15,000 00
For compensation and mileage of the members of the legislative assembly, officers, clerks, and contingent expenses of the assembly.....	.....	1,000 00	1,000 00
	.....	30,000 00	30,000 00

## TERRITORY OF WYOMING.

For governor, and superintendent of Indian affairs, per act of July 25, 1868.....	3,000 00		
For chief justice and two associate justices, at \$2,500 each, per same act.....	7,500 00		
For secretary, per same act.....	1,800 00		
For contingent expenses of the Territory, per same act.....	.....	12,300 00	12,300 00
For compensation and mileage of the members of the legislative assembly, officers, clerks, and contingent expenses of the assembly.....	.....	1,000 00	1,000 00
	.....	20,000 00	20,000 00



*Estimates of appropriations, &c.—Continued.*

	References to explanations and details.		Estimates of appropriations required for the service of the fiscal year ending June 30, 1870.	Appropriations for the service of the fiscal year ending June 30, 1869.
<b>JUDICIARY.</b>				
<b>OFFICE OF THE ATTORNEY GENERAL</b>				
For compensation of Attorney General, per act of March 3, 1853; 10 Laws, page 212	.....	\$3,000 00		
For two Assistant Attorneys General, at \$4,000 each, per act of June 25, 1868	.....	8,000 00		
For law clerk, per act of July 23, 1866; 14 Laws, 207	.....	2,500 00		
For chief clerk, per act of March 3, 1865; 13 Laws, page 516	.....	2,200 00		
For one clerk, per act of June 25, 1863	.....	2,000 00		
For two clerks of class four, per same act	.....	3,600 00		
For two clerks of class four, per act of March 3, 1865; 13 Laws, page 516	.....	3,600 00		
For two clerks of class three, per same act	.....	3,200 00		
For one clerk of class one, per same act	.....	1,200 00		
For one messenger, per joint resolution of August 18, 1856; 11 Laws, page 145	.....	840 00		
For additional to messenger, per act of July 23, 1866; 14 Laws, page 207	.....	160 00		
For contingent expenses, viz: fuel, labor, furniture, stationery, and miscellaneous items	.....		\$35,300 00	\$37,600 00
For law and other necessary books	.....		10,000 00	5,000 00
	.....		1,000 00	1,000 00
<b>JUSTICES OF THE SUPREME COURT OF THE UNITED STATES.</b>				
For Chief Justice, per act of March 3, 1863; 10 Laws, page 655	.....	6,500 00		
For six associate justices, at \$6,000 each, per same act, and act of July 23, 1866; 14 Laws, page 209	.....	36,000 00		
For one associate justice, per act of March 3, 1863	.....	6,000 00		
For travelling expenses of the judge assigned to the ninth circuit, attending a session of the Supreme Court of the United States, per same act, page 796, section 5	.....	1,000 00		
	.....		49,500 00	49,500 00

## DISTRICT JUDGES OF THE UNITED STATES.

(Per act of March 2, 1867, 14 Laws, page 470.)

H. Ex. Doc. 3	For Maine.....	3,500 00
4	For New Hampshire.....	3,500 00
	For Massachusetts.....	4,000 00
	For Vermont.....	3,500 00
	For Rhode Island.....	3,500 00
	For Connecticut.....	3,500 00
	For New York, northern district.....	4,000 00
	For New York, southern district.....	4,000 00
	For New York, eastern district.....	4,000 00
	For New Jersey.....	4,000 00
	For Pennsylvania, eastern district.....	4,000 00
	For Pennsylvania, western district.....	4,000 00
	For Delaware.....	3,500 00
	For Maryland.....	4,000 00
	For Virginia.....	3,500 00
	For West Virginia.....	3,500 00
	For North Carolina.....	3,500 00
	For South Carolina.....	3,500 00
	For Georgia.....	3,500 00
	For Kentucky.....	3,500 00
	For Ohio, northern district.....	3,500 00
	For Ohio, southern district.....	4,000 00
	For Indiana.....	3,500 00
	For Illinois, northern district.....	4,000 00
	For Illinois, southern district.....	3,500 00
	For Missouri, eastern district.....	3,500 00
	For Missouri, western district.....	3,500 00
	For Arkansas.....	3,500 00
	For Louisiana.....	4,500 00
	For Tennessee.....	3,500 00
	For Alabama.....	3,500 00
	For Mississippi.....	3,500 00
	For Florida, northern district.....	3,500 00
	For Florida, southern district.....	3,500 00
	For Iowa.....	3,500 00
	For Texas, eastern district.....	3,500 00
	For Texas, western district.....	3,500 00

## ESTIMATES OF APPROPRIATIONS.

*Estimates of appropriations, &c.—Continued.*

References to explanations and details.	Estimates of appropriations required for the service of the fiscal year ending June 30, 1870.	Appropriations for the service of the fiscal year ending June 30, 1869.
<b>JUDICIARY.</b>		
<b>OFFICE OF THE ATTORNEY GENERAL</b>		
For compensation of Attorney General, per act of March 3, 1853; 10 Laws, page 212.....	\$3,000 00	
For two Assistant Attorneys General, at \$4,000 each, per act of June 25, 1868.....	8,000 00	
For law clerk, per act of July 23, 1866; 14 Laws, 207.....	2,500 00	
For chief clerk, per act of March 3, 1865; 13 Laws, page 516.....	2,200 00	
For one clerk, per act of June 25, 1868.....	2,000 00	
For two clerks of class four, per same act.....	3,600 00	
For two clerks of class four, per act of March 3, 1865; 13 Laws, page 516.....	3,600 00	
For two clerks of class three, per same act.....	3,200 00	
For one clerk of class one, per same act.....	1,200 00	
For one messenger, per joint resolution of August 18, 1856; 11 Laws, page 145.....	840 00	
For additional to messenger, per act of July 23, 1866; 14 Laws, page 207.....	160 00	
For contingent expenses, viz: fuel, labor, furniture, stationery, and miscellaneous items.....	\$35,300 00	\$37,600 00
For law and other necessary books.....	10,000 00	5,000 00
	1,000 00	1,000 00
<b>JUSTICES OF THE SUPREME COURT OF THE UNITED STATES.</b>		
For Chief Justice, per act of March 3, 1863; 10 Laws, page 655.....	6,500 00	
For six associate justices, at \$6,000 each, per same act, and act of July 23, 1866; 14 Laws, page 209.....	36,000 00	
For one associate justice, per act of March 3, 1863.....	6,000 00	
For travelling expenses of the judges assigned to the ninth circuit, attending a session of the Supreme Court of the United States, per same act, page 796, section 5.....	1,000 00	
	40,500 00	49,500 00

For New Jersey, per act of March 3, 1841; 5 Laws, page 427.....	200 00
For Pennsylvania, per same act.....	200 00
For Pennsylvania, western district, per same act.....	200 00
For Delaware, per same act.....	200 00
For Maryland, per same act.....	200 00
For Virginia, per same act.....	200 00
For West Virginia, per same act.....	200 00
For North Carolina, per same act.....	200 00
For South Carolina, per same act.....	200 00
For Georgia, per same act.....	200 00
For Kentucky, per same act.....	200 00
For Tennessee, eastern district, per same act.....	200 00
For Tennessee, middle district, per same act.....	200 00
For Tennessee, western district, per same act.....	200 00
For Indiana, per same act.....	200 00
For Alabama, northern district, per same act.....	200 00
For Alabama, southern district, per same act.....	200 00
For Mississippi, northern district, per same act.....	200 00
For Mississippi, southern district, per same act.....	200 00
For Missouri, eastern district, per same act.....	200 00
For Missouri, western district, per same act.....	200 00
For Michigan, eastern district, per act of March 3, 1841, and February 24, 1863; 12 Laws, pages 661 and 632.....	200 00
For Michigan, western district, per act of February 24, 1863; 12 Laws, page 662.....	200 00
For District of Columbia, per act of March 3, 1841; 5 Laws, page 427.....	200 00
For Ohio, southern district, per same act, and act of February 10, 1855; 10 Laws, page 605.....	200 00
For Ohio, northern district, per act of February 10, 1855; 10 Laws, page 605.....	200 00
For Illinois, northern district, per act of March 3, 1841; 5 Laws, page 427; and act of February 13, 1855; 10 Laws, page 607.....	200 00
For Illinois, southern district, per act of February 13, 1855; 10 Laws, page 607.....	200 00
For Louisiana, per act of March 3, 1841, and act of July 27, 1866; 14 Laws, page 301.....	200 00
For Arkansas, eastern district, per act of March 3, 1841; 5 Laws, page 427.....	200 00
For Arkansas, western district, per act of March 3, 1841; 5 Laws, page 427.....	200 00
For Iowa, per act of March 3, 1845; 9 Laws, page 595.....	200 00
For Iowa, per act of March 3, 1845; 8 Laws, page 789.....	200 00
For Florida, northern district, per same act, page 788.....	200 00
For Florida, southern district, per act of February 23, 1847; 9 Laws, page 131.....	200 00
For Wisconsin, per act of August 6, 1846; 9 Laws, page 157.....	200 00
For Texas, eastern district, per act of December 29, 1845; 9 Laws, pages 1 and 2.....	200 00
For Texas, western district, per act of February 21, 1857; 11 Laws, page 165.....	200 00
For California, per act of September 30, 1850; 9 Laws, page 522; and act of July 27, 1866; 14 Laws, page 301.....	500 00

*Estimates of appropriations, &c.—Continued.*

References to explanations and details.	Estimates of appropriations required for the service ending June 30, 1870.	Appropriations for the fiscal year ending June 30, 1869.
For Minnesota, per act of May 11, 1858; 11 Laws, page 285.		\$200 00
For Oregon, per act of March 3, 1859; 11 Laws, page 437.		200 00
For Kansas, per act of January 29, 1861; 12 Laws, page 128.		200 00
For Nevada, per act of February 27, 1865; 13 Laws, page 440; and act of July 20, 1868.		400 00
For Territory of New Mexico, per act of September 9, 1850; 9 Laws, page 450.		250 00
For Territory of Utah, per act of September 9, 1850; 9 Laws, page 456.		250 00
For Territory of Washington, per act of March 2, 1853; 10 Laws, page 176.		250 00
For Territory of Colorado, per act of February 25, 1861; 12 Laws, page 175.		250 00
For Territory of Dakota, per act of March 2, 1861; 12 Laws, page 242.		250 00
For Territory of Idaho, per act of March 3, 1863; 12 Laws, page 812.		250 00
For Territory of Arizona, per act of February 24, 1863; 12 Laws, page 665.		250 00
For Territory of Montana, per act of May 24, 1864; 13 Laws, page 89.		250 00
For Territory of Wyoming, per act of July 25, 1868.		250 00
<b>Marshals, viz:</b>		
For Maine, per act of February 28, 1799; 1 Laws, page 625.	\$18, 750 00	\$12, 500 00
For New Hampshire, per same act.		200 00
For Vermont, per same act.		200 00
For Rhode Island, per act of March 2, 1831; 4 Laws, page 482.		200 00
For Connecticut, per act of January 6, 1829; 4 Laws, page 330.		200 00
For New York, northern district, per act of May 15, 1820; 3 Laws, page 598.		200 00
For New York, eastern district, per act of February 25, 1865; 13 Laws, page 438.		200 00
For New Jersey, per act of February 25, 1808; 2 Laws, page 469.		200 00
For Pennsylvania, western district, per same act, page 468.		200 00
For Delaware, per act of February 24, 1835; 4 Laws, page 763.		200 00
For Virginia, per act of January 21, 1809; 4 Laws, page 331.		200 00
For West Virginia, per act of February 4, 1819; 3 Laws, page 479.		200 00
For North Carolina, per act of February 25, 1804; 2 Laws, page 418.		400 00
For South Carolina, per act of February 26, 1823; 10 Laws, page 105.		300 00

For Kentucky, per act of February 28, 1793; 1 Laws, page 625	200 00
For Ohio, northern district, per act of February 19, 1843; 2 Laws, page 202; and act of February 10, 1855; 10 Laws, page 605	200 00
For Ohio, southern district, per act of February 10, 1855; 10 Laws, page 605	200 00
For Tennessee, eastern district, per act of February 26, 1799; 1 Laws, page 635	200 00
For Tennessee, western district, per same act	200 00
For Tennessee, middle district, per act of June 18, 1838; 5 Laws, page 250	200 00
For Louisiana, per act of April 8, 1812; 2 Laws, page 703; and act of July 27, 1866; 14 Laws, page 301	200 00
For Mississippi, northern district, per act of June 18, 1838; 5 Laws, page 248	200 00
For Mississippi, southern district, per act of April 3, 1818; 3 Laws, page 413; and act of June 18, 1838; 5 Laws, pages 247 and 248	200 00
For Indiana, per act of March 3, 1817; 3 Laws, page 391	200 00
For Illinois, northern district, per act of March 3, 1818; 3 Laws, page 502; and act of February 13, 1855; 10 Laws, page 607	200 00
For Illinois, southern district, per act of February 13, 1855; 10 Laws, page 607	200 00
For Alabama, northern district, per act of May 5, 1830; 4 Laws, page 389	200 00
For Alabama, southern district, per same act	200 00
For Missouri, eastern district, per act of March 16, 1822; 3 Laws, page 65; and act of March 3, 1857; 11 Laws, page 198	200 00
For Missouri, western district, per act of March 3, 1857; 11 Laws, page 198	200 00
For Michigan, eastern district, per act of July 1, 1836; 5 Laws, page 62; and act of February 24, 1863; 12 Laws, page 661	200 00
For Michigan, western district, per act of February 24, 1863; 12 Laws, pages 661 and 662	200 00
For Arkansas, eastern district, per act of June 15, 1836; 5 Laws, page 51	200 00
For Arkansas, western district, per act of March 3, 1851; 9 Laws, page 595	200 00
For Florida, northern district, per act of March 3, 1845; 8 Laws, page 788	200 00
For Florida, southern district, per act of February 23, 1847; 9 Laws, page 131	200 00
For Texas, eastern district, per act of December 29, 1845; 9 Laws, pages 1 and 2	200 00
For Texas, western district, per act of February 27, 1857; 11 Laws, page 165	200 00
For Wisconsin, per act of August 6, 1846; 9 Laws, page 58	200 00
For Iowa, per act of March 3, 1845; 8 Laws, page 789	200 00
For California, per act of July 27, 1866; 14 Laws, page 301	500 00
For Minnesota, per act of May 11, 1858; 11 Laws, page 327	200 00
For Oregon, per act of March 3, 1839; 11 Laws, page 437	200 00
For Kansas, per act of January 29, 1861; 12 Laws, page 128	200 00
For Nevada, per act of February 27, 1865; 13 Laws, page 440	200 00
For Territory of New Mexico, per act of September 9, 1850; 9 Laws, page 450	200 00
For Territory of Utah, per act of September 9, 1850; 9 Laws, page 456	200 00
For Territory of Washington, per act of March 3, 1853; 10 Laws, page 176	200 00
For Territory of Colorado, per act of February 28, 1851; 12 Laws, page 175	200 00

*Estimates of appropriations, &c.—Continued*

References to explanations and details.	Estimates of appropriations required for the service ending June 30, 1870.	Appropriations for the service of the fiscal year ending June 30, 1869.
For Territory of Dakota, per act of March 2, 1861; 12 Laws, page 242.....		
For Territory of Idaho, per act of March 3, 1863; 12 Laws, page 812.....	\$200 00	
For Territory of Arizona, per act of February 24, 1863; 12 Laws, page 605.....	200 06	
For Territory of Montana, per act of May 26, 1864; 13 Laws, page 89.....	200 00	
For Territory of Wyoming, per act of July 25, 1863.....	200 00	
For Supreme Court of the United States, per act of March 2, 1867; 14 Laws, page 433.....	3,500 00	
	\$14,800 00	\$14,600 00
Total civil list.....	24,697,624 60	17,959,783 13
<b>INTERCOURSE WITH FOREIGN NATIONS.</b>		
The Secretary of State estimates as follows:		
For salaries of envoys extraordinary, ministers, and commissioners of the United States, viz:		
For Great Britain and France, at \$17,500 each.....	35,000 00	
For Russia, Prussia, Spain, Austria, Brazil, Mexico, China, and Italy, at \$12,000 each.....	96,000 00	
For Chili and Peru, at \$10,000 each.....	20,000 00	
For Portugal, Switzerland, Greece, Belgium, Holland, Denmark, Sweden, Turkey, Rome, New Granada, Bolivia, Ecuador, Venezuela, Guatemala, Nicaragua, Sandwich Islands, Costa Rica, Honduras, Argentine Confederation, Paraguay, Uruguay, Japan, and Salvador, at \$7,500 each.....	172,500 00	
For salaries of secretaries of legations.....	323,500 00	301,000 00
For salaries of assistant secretaries of legations at London and Paris.....	20,000 00	16,050 00
For salary of the interpreter to the legation to China.....	3,000 00	3,000 00
For salary of secretary of legation to Turkey, acting as interpreter. (see act of August 18, 1856, and March 3, 1859; 11 Laws, pages 52, 53, 54, and 403, and act of June 16, 1860; 12 Laws, page 40).....	5,000 00	5,000 00
For salary of interpreter to legation at Japan, per act of May 26, 1860; 12 Laws, page 20.....	3,000 00	3,000 00
For contingent expenses of all the missions abroad, per same act.....	2,500 00	2,500 00
For contingent expenses of foreign intercourse.....	50,000 00	50,000 00
	65,000 00	65,000 00

## ESTIMATES OF APPROPRIATIONS.

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For expenses of intercourse with the Barbary powers, per act of May 1, 1810; 2 Laws, page 604.	.....	3,000 00	.....
For expenses of the consulates in the Turkish dominions, viz: interpreters, guards, and other expenses of the consulates at Constantinople, Smyrna, Candia, Alexandria, and Beirut, per act of May 26, 1860; 12 Laws, page 20.	.....	2,500 00	2,500 00
For relief and protection of American seamen in foreign countries, per acts of February 28, 1803, and February 28, 1811; 2 Laws, pages 204 and 651.	.....	200,000 00	200,000 00
For expenses which may be incurred in acknowledging the services of masters and crews of foreign vessels in rescuing citizens from shipwreck, per act of March 3, 1859; 11 Laws, page 403.	.....	10,000 00	5,000 00
For purchase of blank books, stationery, bookcases, arms of the United States, seals, presses, flags, and for payment of postages and miscellaneous expenses of consuls of the United States, including loss by exchange, per act of August 18, 1856; 11 Laws, pages 28 and 60.	.....	60,000 00	30,000 00
For office rent of those consuls general, consuls, and commercial agents who are not allowed to trade, including loss by exchange, per act of August 18, 1856; 11 Laws, page 60.	.....	45,000 00	45,000 00
For salaries of consuls general, consuls, and commercial agents, (increase allowed by acts of August 2, 1861, and February 4, 1862; 12 Laws, pages 285 and 330, including loss by exchange thereon).	.....	400,000 00	400,000 00
For interpreters to consulates in China, Japan, and Siam, and loss by exchange thereon, per act of August 18, 1863; 11 Laws, pages 53, 54, and 55.	.....	5,800 00	5,800 00
For expenses incurred under instructions from Secretary of State in bringing home from foreign countries persons charged with crime, and expenses incident thereto, per act of May 26, 1860; 12 Laws, page 21.	.....	15,000 00	10,000 00
For salaries of marshals for the consular courts in Japan, China, Siam, and Turkey, per act of June 22, 1860; 12 Laws, page 77, including loss by exchange thereon.	.....	9,000 00	9,000 00
For rent of prisons for American convicts in Japan, China, Siam, and Turkey, and for wages of keepers of the same, per same act.	.....	9,000 00	9,000 00
For salaries of ministers resident and consuls general to Hayti and Liberia, per act of June 5, 1862; 12 Laws, page 421.	.....	11,500 00	11,500 00
For expenses under the act of Congress to carry into effect the treaty between the United States and her Britannic Majesty for the suppression of the African slave trade, per act of July 11, 1862, approved February 4, 1863.	.....	17,000 00	12,500 00
For expenses under the neutrality act; 3 Laws, page 447.	.....	10,000 00	20,000 00
For the payment of the fifth annual instalment of the proportion contributed by the United States towards the capitalization of the Scheldt dues, to fulfil the stipulations contained in the 4th article of the convention between the United States and Belgium of the 20th of May, 1863, the sum of fifty-five thousand five hundred and eighty-four dollars, in coin, and such further sum as may be necessary to carry out the stipulations of the convention, providing for payment of interest on the said sum and on the portion of the principal remaining unpaid.	.....	55,584 00	55,584 00
Total foreign intercourse.....	.....	1,325,384 00	1,206,434 00



## ESTIMATES OF APPROPRIATIONS.

*Estimates of appropriations, &c.—Continued.*

	References to explanations and details.	Estimates of appropriations required for the service of the fiscal year ending June 30, 1870.	Appropriations for the service of the fiscal year ending June 30, 1869.
<b>MISCELLANEOUS.</b>			
For necessary expenses in carrying into effect the several acts of Congress authorizing loans and the issue of treasury notes.....		\$1,800,000 00	\$1,250,000 00
For discharge of such miscellaneous claims not otherwise provided for as shall be admitted in due course of settlement at the treasury. Nothing required.			
For facilitating communication between the Atlantic and Pacific States by electrical telegraph, per act of June 16, 1860; 12 Laws, page 41 and 42.....		40,000 00	40,000 00
For supplying deficiency in the fund for the relief of sick and disabled seamen as established by act of May 3, 1803; 3 Laws, page 192.....		300,000 00	150,000 00
For carrying out the provisions of act of August 30, 1852, for the protection of the lives of passengers in vessels propelled in whole or in part by steam, and of the acts amendatory thereof, the following sums, to wit: For the salaries of supervising and local inspectors, eighty thousand four hundred dollars; for the travelling expenses of the supervising inspectors, ten thousand dollars; for the travelling expenses of the local inspectors, twelve thousand dollars; for travelling expenses of a special agent of the department, one thousand five hundred dollars; for the expenses of the meeting of the board of supervising inspectors, including travel, printing of manual and report, three thousand five hundred dollars; for stationery, furniture of offices and repairs thereof, repair and transportation of instruments, and for fuel, water, and lights, fifteen thousand dollars, per act of July 20, 1868, chapter 70.....		122,400 00	122,400 00
For expenses in detecting and bringing to trial and punishment persons engaged in counterfeiting treasury notes, bonds, and other securities of the United States, as well as the coins of the United States, and other frauds on the government.....		250,000 00	150,000 00
For meeting expenses incurred in the prosecution and collection of claims due the United States, to be disbursed under the direction of the Secretary of the Treasury.....		50,000 00	15,000 00
For compensation to attorneys in cases where the United States are concerned and not otherwise provided for, (submitted).....		50,000 00	

## ESTIMATES OF APPROPRIATIONS.

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For continuing the collection of reliable statistical information, concerning the gold and silver mines of the western States and Territories, which shall include the labor and capital employed, the product and the modes of working the same, and which information shall be reported to Congress. For salaries of commissioners under "An act to provide for the revision and consolidation of the statute laws of the United States," approved June 27, 1866, and for clerical services and other incidental expenses, the printing to be done by the Government Printing Office.....	.....	.....	10,000 00	.....
For the payment of claims admitted and certified in course of settlement at the treasury for fees erroneously collected by special agents and acting collectors or surveyors of customs, as permit fees for the transit of merchandise between loyal and insurrectionary districts under special instructions and regulations made by the Secretary of the Treasury and approved by the President in pursuance of the act of Congress of July 13, 1861, entitled "An act further to provide for the collection of duties on imports, and for other purposes," subsequently to the proclamation of the President of June 13, 1865, removing all restrictions on trade east of the Mississippi river, and to the proclamation of the President of July 24, 1865, removing all restrictions on trade west of the Mississippi river.....	.....	.....	25,000 00	17,000 00
.....	.....	.....	35,000 00	.....
<b>SURVEY OF THE COAST OF THE UNITED STATES.</b>				
For survey of the Atlantic and Gulf coasts of the United States, including compensation of civilians engaged in the work, and excluding pay and emoluments of officers of the army and navy, and petty officers and men of the navy employed in the work, per act of March 3, 1843.....	140	.....	370,000 00	275,000 00
For continuing the survey of the Pacific coast of the United States, including compensation of civilians engaged in the work, per act of September 30, 1850.....	143	.....	175,000 00	130,000 00
For publishing the observations made in the progress of the survey of the coast of the United States, including compensation of civilians engaged in the work, per act of March 3, 1843.....	143	.....	5,000 00	5,000 00
For the repairs and maintenance of the complement of vessels used in the survey of the coast, per act of March 2, 1853.....	143	.....	60,000 00	30,000 00
For pay and rations of engineers for the steamers used in the hydrography of the coast survey, no longer supplied by the Navy Department, per act of June 12, 1868.....	143	.....	5,000 00	10,000 00
<b>LIGHT-HOUSE ESTABLISHMENT.</b>				
For supplying the light-houses and beacon-lights on the Atlantic, Gulf, Lake, and Pacific coasts with oil, wicks, glass chimneys, and other necessary expenses of the same, repairing and keeping in repair the lighting apparatus, &c., as per act of August 7, 1868; 1 Laws, page 54, and at each succeeding session of Congress to July 30, 1868, as per statement A in Appendix.....	145	\$251,717 00	.....	246,000 00
For repairs and incidental expenses, refitting and improving light-houses and buildings connected therewith.....	.....	225,000 00	.....	200,000 00
For salaries of keepers and assistants of light-houses and lighted beacons, as per act of May 3, 1828; 4 Laws, page 254, and subsequent acts.....	.....	456,000 00	.....	487,352 00

*Estimates of appropriations, &c.—Continued.*

	References to explanations and details.		Estimates of appropriations required for the service of the fiscal year ending June 30, 1870.	Appropriations for the service of the fiscal year ending June 30, 1869.
For salaries of keepers of light vessels, as per act of May 26, 1824; 4 Laws, page 62, and subsequent acts, (nothing required).....				\$21, 300 00
For seamen's wages, repairs, supplies, and incidental expenses of light-vessels, per above acts, as per statement B in Appendix.....	146	\$232, 290 00		232, 290 00
For expenses of raising, cleaning, painting, repainting, removing, and supplying losses of buoys and beacons, and for chains, sinkers, &c., for the same, as per act of September 28, 1850; 9 Laws, page 504, and subsequent acts.....		250, 000 00		250, 000 00
For repairs and incidental expenses, refitting and improving fog signals and buildings connected therewith.....		30, 000 00		20, 000 00
For expenses of visiting and inspecting lights and other aids to navigation, as per acts of Congress as above.....		2, 000 00		
For commissions at 24 per centum to such superintendents as are entitled to the same under the provisions of the act of March 3, 1854; 10 Laws, page 608, and subsequent acts, on the amounts that may be disbursed by them.....		20, 000 00		
For fuel and quarters for officers of the army serving on light-house duty, the payment of which is not made or provided for by the quartermasters' department.....		10, 000 00		
			\$1, 477, 007 00	
<i>Estimates for special objects.</i>				
NOTE.—Each of the following estimates marked with an (*) was submitted to Congress with the last annual report, and the required appropriations not having been made, the estimates are renewed. It will be observed that they comprise more than one-half of the total amount now estimated for.				
For a light-house on Half-way Rock, Casco bay, Maine.....			60, 000 00	
• For repairs and renovations at Watch Hill, North Dumpling, and Saybrook light stations, in addition to former appropriations.....			17, 000 00	
• For repainting keeper's dwelling and completing the repairs and renovations of Little Gull Island light station, in addition to former appropriations.....			18, 500 00	
For rebuilding Plum Island light station, in addition to former appropriations.....			11, 000 00	

For repairs and renovations at Beaver Tail, Poplar Point, Horton's Point, Faulkner's island, and New Haven light stations .....	20,800 00
* For rebuilding and improving Stratford Point light station, Connecticut .....	50,000 00
For rebuilding Bridgeport beacon light, Connecticut .....	45,000 00
For rebuilding Black Rock beacon light, Connecticut .....	12,600 00
For a light-house on Penfield Reef, Long Island sound .....	55,000 00
For repairs and renovations at Throgg's Neck, Highlands at Navesink, Sandy Hook, Conover beacon, and Fort Tompkin's light stations, New Jersey .....	13,400 00
For a light-house at Cliffwood, Raritan bay, New Jersey .....	15,000 00
* For rebuilding and improving Escopus Meadows light station, New York .....	25,000 00
For stake lights on the Hudson river .....	2,000 00
For stake lights in Whitehall Narrows, Lake Champlain, New York .....	5,000 00
For a light-house on Barber's Point, Lake Champlain, New York .....	15,000 00
For a light-house on Bluff Point, Valcour island, Lake Champlain .....	15,000 00
For properly establishing the light station at Isle la Motte and providing a keeper's dwelling, Lake Champlain .....	13,000 00
For a lighted beacon on Long Beach bar, Peconic bay, New York .....	17,000 00
* For beacons at Suben's Point and Fuller's Rocks .....	18,000 00
For beacons on Seaflower, or Potter's Reef, and on the "Whale" .....	14,200 00
For rebuilding Stratford River beacon, Connecticut .....	8,000 00
For building a wharf and shed for the landing and storage of buoys at Black Rock light station, Connecticut .....	8,000 00
For making a harbor at the Staten Island light-house depot for the security of light-house establishment vessels at all times .....	85,000 00
* For a fire-proof building for offices at the Staten Island light-house depot .....	25,000 00
For repairing and coping the brick wall on the north side of, and filling in and grading, the grounds at the Staten Island light-house depot .....	12,500 00
* For three light-houses between Cape Henry and Cape Hatteras, to complete the lighting of that coast .....	90,000 00
For rebuilding the first-class light-house at Cape Hatteras, North Carolina, in addition to former appropriations .....	40,000 00
* For repairs and renovations at Bogue Bank light station, North Carolina .....	18,000 00
For a light-house at Bloody Point, Chesapeake bay, Maryland .....	15,000 00
For a light-house at Love Point, Chesapeake bay, Maryland .....	15,000 00
For a light-house at Laurel Point, Albemarle sound .....	15,000 00
* Towards the construction of a first-class light-house, Alligator Reef, Florida, being a part of the system for lighting the Florida reefs .....	90,000 00
For replacing the ten-day beacons formerly marking the Florida Reefs. ..	50,000 00
For a keeper's dwelling at Cape San Blas light station, Florida .....	15,000 00
* For a light-house at St. Joseph's bay, Florida .....	20,000 00
* For a light-house at St. Andrew's bay, Florida .....	20,000 00

*Estimates of appropriations, &c.—Continued.*

	References to explanations and details.		Estimates of appropriations required for the service ending June 30, 1870.	Appropriations for the service of the fiscal year ending June 30, 1869.
For salaries of keepers of light vessels, as per act of May 26, 1824; 4 Laws, page 62, and subsequent acts, (nothing required).....				\$21,300 00
For seamen's wages, repairs, supplies, and incidental expenses of light-vessels, per above acts, as per statement B in Appendix.....	146	\$232,290 00		232,290 00
For expenses of raising, cleaning, painting, repainting, removing, and supplying losses of buoys and beacons, and for chains, sinkers, &c., for the same, as per act of September 28, 1850; 9 Laws, page 504, and subsequent acts.....		250,000 00		250,000 00
For repairs and incidental expenses, refitting and improving fog signals and buildings connected therewith.....		30,000 00		20,000 00
For expenses of visiting and inspecting lights and other aids to navigation, as per acts of Congress as above.....		2,000 00		
For commissions at 2½ per centum to such superintendents as are entitled to the same under the provisions of the act of March 3, 1854; 10 Laws, page 608, and subsequent acts, on the amounts that may be disbursed by them.....		20,000 00		
For fuel and quarters for officers of the army serving on light-house duty, the payment of which is not made or provided for by the quartermasters' department.....		10,000 00		
			\$1,477,007 00	
<i>Estimates for special objects.</i>				
NOTE.—Each of the following estimates marked with an (*) was submitted to Congress with the last annual report, and the required appropriations not having been made, the estimates are renewed. It will be observed that they comprise more than one-half of the total amount now estimated for.				
For a light-house on Half-way Rock, Casco bay, Maine.....			60,000 00	
* For repairs and renovations at Watch Hill, North Dumpling, and Saybrook light stations, in addition to former appropriations.....			17,000 00	
* For repairing keeper's dwelling and completing the repairs and renovations of Little Gull Island light-station, in addition to former appropriations.....			18,500 00	
For rebuilding Plum Island light station, in addition to former appropriations.....			11,000 00	

## ESTIMATES OF APPROPRIATIONS.

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For repairs and renovations at St. Joseph's, Michigan City, Raspberry Island, Minnesota Point, and other light stations.....	5,600 00	
For repairs and renovations at Bayley's harbor light station, subject to the provision of the act of Congress of March 2, 1867, in addition to former appropriations.....	15,000 00	
For range lights at North bay, Wisconsin.....	7,500 00	
*For a light-house and fog signal at Poverty Island, entrance to Green bay.....	20,000 00	
*For a day beacon on Whale's Back, Green bay, Wisconsin.....	10,000 00	
*For a lake coast light-house between Whitefish Point and Grand island, Lake Superior.....	40,000 00	
For rebuilding Portage river light-house, Lake Superior.....	12,000 00	
For rebuilding Eagle river light-house, Lake Superior.....	14,000 00	
*For enabling the Light-House Board to experiment with new illuminating apparatus and fog signals, in addition to former appropriations.....	4,000 00	
*For two first-class light-ships for relief vessels, for outside stations.....	100,000 00	
*For a steam tender for light-house and buoy service in the seventh district.....	50,000 00	
*For a steam tender for light-house and buoy service in the thirteenth district.....	90,000 00	
For compensation of two superintendents for the life-saving stations on the coasts of Long island and New Jersey, per acts of December 14, 1854, 10 Laws, page 53; and August 18, 1856, 11 Laws, page 97.....	3,000 00	\$3,000 00
For compensation of fifty-four keepers of stations, at \$200 each, per same acts.....	10,800 00	10,800 00
For contingencies of life-saving stations on the coast of the United States.....	10,000 00	10,000 00
<i>Revenue cutter service, per act of July 20, 1868, chap. 70.</i>		
For pay of officers and pilots.....	\$408,600 00	408,600 00
For rations for officers and pilots.....	28,479 00	28,479 00
For pay of petty officers and crew.....	380,850 00	380,850 00
For rations for petty officers and crew.....	133,561 00	133,561 00
For fuel.....	100,000 00	100,000 00
For repairs and outfits.....	125,000 00	125,000 00
For supplies of ship chandlery.....	50,800 00	50,800 00
For commutation for quarters.....	5,000 00	5,000 00
For travelling expenses.....	5,000 00	5,000 00
	1,237,290 00	
The supervising architect of the Treasury Department estimates as follows:		
For extension of custom-house, Bangor, Maine.....	25,000 00	20,000 00
For construction of custom-house, Cairo, Illinois.....	60,000 00	59,000 00
For construction of custom-house, Portland, Maine.....	120,000 00	150,000 00
For construction of custom-house, Portland, Oregon.....	50,000 00	50,000 00
For construction of custom-house, St. Paul, Minnesota.....	100,000 00	50,000 00
For construction of court-house and post office, Madison, Wisconsin.....	100,000 00	100,000 00
For construction of court-house and post office, Portland, Maine.....	50,000 00	100,000 00

## ESTIMATES OF APPROPRIATIONS.

*Estimates of appropriations, &c.—Continued.*

	References to explanations and details.	Estimates of appropriations required for the fiscal year ending June 30, 1870.	Appropriation for the fiscal year ending June 30, 1869.
For a light-house on Horn island, Mississippi		\$20,000 00	.....
For rebuilding Cat island light station		15,000 00	.....
For repairs and renovations at Proctorville beacon and Pass à Loutré light station		5,500 00	.....
For a light-house at Point aux Herbes, Louisiana, to take the place of Bon Fouca light station, destroyed by the rebels, and not re-established		8,000 00	.....
* For a new light-house at the south pass of the Mississippi river		123,000 00	.....
* For a new light-house at Timbalier, to replace the one destroyed by a hurricane on the 29th and 30th March, 1867		50,000 00	.....
* For a new light-house at Shell Keys, to replace the one destroyed in the hurricane of the 5th and 6th of October, 1867		60,000 00	.....
* For increased storage room and facilities at the light-house depot, Head of Passes, Mississippi river		12,000 00	.....
* For a light-house at or near Grand Crozier, Gulf of Mexico		50,000 00	.....
For a new light-house at Bolivar Point, Texas		40,000 00	.....
For rebuilding the light station at the "Swash," Texas		6,000 00	.....
* For a steam tender for light-house and buoy service on the Gulf of Mexico		50,000 00	.....
For rebuilding Grand River light station, Lake Erie		30,000 00	.....
* For a light-house and pier of protection at Cleveland, Ohio		60,000 00	.....
For repairs and improvements at Genesee light station, Lake Ontario		13,000 00	.....
For repairs and renovations at Grassy island and Monroe light stations		3,300 00	.....
For a lake coast light-house between Fort Gratiot and Point aux Barques, Lake Huron		25,000 00	.....
For a lake coast light-house at Presque Isle, Lake Huron, in addition to former appropriation for rebuilding the keeper's dwelling		25,000 00	.....
For range lights to mark the channel into Presque Isle harbor, Lake Huron		7,500 00	.....
Toward the construction of a light-house on Spectacle reef, Lake Huron		100,000 00	.....
* For a light-house to mark the channel between Round island and the island of Mackinac, Michigan		12,000 00	.....
* For a light-house at St. Helena island, Lake Michigan		14,000 00	.....
For repairs and renovations at South Manitou and Point Betsy light stations, Lake Michigan		4,000 00	.....
For rebuilding the keeper's dwelling at Muskegon light station, Lake Michigan, in addition to former appropriation		6,000 00	.....

## ESTIMATES OF APPROPRIATIONS.

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## UNDER THE DIRECTION OF THE SECRETARY OF THE INTERIOR.

The Secretary of the Interior estimates as follows: (For details see from page 148 to 209.)

Rent of offices for surveyors general, &c.:			
For rent of the surveyor general's office for the Territory of Dakota, fuel, books, stationery, and other incidental expenses, per act of March 2, 1861; 12 Laws, page 244.....	198	2,000 00	1,000 00
For rent of the surveyor general's office of Kansas, fuel, books, stationery, and other incidental expenses, per act of July 22, 1854; 10 Laws, page 310.....	198	2,000 00	1,000 00
For rent of the surveyor general's office for the Territory of Colorado, fuel, books, stationery, and other incidental expenses, per act of February 28, 1861; 12 Laws, page 176.....	198	2,000 00	1,000 00
For rent of the surveyor general's office for the Territory of New Mexico, fuel, books, stationery, and other incidental expenses, per act of July 22, 1854; 10 Laws, page 308.....	198	1,200 00	.....
For rent of the surveyor general's office of California and Arizona, fuel, books, stationery, and other incidental expenses, per act of March 3, 1853; 10 Laws, page 245.....	199	6,000 00	2,000 00
For rent of the surveyor general's office of Oregon, fuel, books, stationery, and other incidental expenses, per act of September 27, 1850; 9 Laws, page 416.....	199	2,000 00	1,000 00
For rent of the surveyor general's office of Washington Territory, fuel, books, stationery, and other incidental expenses, per act of July 17, 1854; 10 Laws, page 306.....	199	2,000 00	1,000 00
For rent of the surveyor general's office of Nevada, fuel, books, stationery, and other incidental expenses, per act of July 4, 1856; 14 Laws, page 86.....	199	4,000 00	1,500 00
For rent of the surveyor general's office of Idaho, fuel, books, stationery, and other incidental expenses, per act of July 29, 1865; 14 Laws, page 77.....	199	2,500 00	1,000 00
For rent of the surveyor general's office of Nebraska and Iowa, fuel, books, stationery, and other incidental expenses, per act of June 12, 1838; 5 Laws, page 243.....	199	2,000 00	1,500 00
For rent of the surveyor general's office of Montana, fuel, books, stationery, and other incidental expenses, per act of March 2, 1867; 14 Laws, page 542.....	199	3,000 00	1,000 00
For rent of the surveyor general's office of Utah Territory, fuel, books, stationery, and other incidental expenses, per act of July 16, 1868.....	199	2,000 00	.....

## PUBLIC WORKS.

For finishing and repairing the work of the United States Capitol extension.....	206	75,000 00	100,000 00
For finishing and repairing the work on the new dome of the Capitol.....	206	5,000 00	5,000 00
For the annual repairs of the old portion of the Capitol, such as painting, glazing, keeping roofs in order, also water pipes, pavements, and approaches to the building.....	206	10,000 00	15,000 00
For steam apparatus for heating the rotunda and the old hall of Representatives together, and stairways of the old portions of the building not heated in this manner.....	206	15,000 00	.....
For finishing the work on the north front of the Patent Office building, and for improving G street from 7th to 9th streets.....	206	12,000 00	10 000 00



## ESTIMATES OF APPROPRIATIONS.

*Estimates of appropriations, &c.—Continued.*

	References to explanations and details.		Estimates of appropriations required for the service ending June 30, 1870.	Appropriations for the fiscal year ending June 30, 1869.
<b>SMITHSONIAN INSTITUTION.</b>				
For the preservation of the collections of the exploring and surveying expeditions of the government.	206	.....	\$4,000 00	\$4,000 00
JAIL IN THE DISTRICT OF COLUMBIA.				
For salary of the warden of the jail in the District of Columbia, per act of July 28, 1866; 14 Laws, page 316.....	208	.....	2,000 00	2,000 00
<b>GOVERNMENT HOSPITAL FOR THE INSANE.</b>				
For the support, clothing, and medical and moral treatment of the insane of the army and navy and revenue cutter service, and of the indigent insane of the District of Columbia, in the government hospital for the insane during the year ending June 30, 1870, including five hundred dollars for books, stationery, and incidental expenses.....	205	.....	90,500 00	90,500 00
For the completion of the wall enclosing the grounds of the hospital.....	206	.....	10,000 00	.....
For the purchase by the Secretary of the Interior, for the agricultural and economical purposes of the institution, one hundred and fifty-eight acres, more or less, of land, and the buildings thereon, lying directly east of the present grounds of the hospital, and separated from them by the public road.....	206	.....	23,000 00	.....
<b>METROPOLITAN POLICE.</b>				
For salaries and other necessary expenses of the Metropolitan Police for the District of Columbia, per act of July 23, 1846; 14 Laws, pages 206 and 212.....	207	.....	211,050 00	211,050 00
<i>Provided, That a further sum amounting to one hundred and five thousand five hundred and twenty-five dollars, shall be paid to the said Metropolitan Police force by the cities of Washington and Georgetown and the county of Washington, (beyond the limits of said cities,) in the District of Columbia, in the proportion corresponding to the number of patrolmen allotted severally to said pre-</i>				

H. Ex. Doc. 33	COLUMBIA INSTITUTION FOR THE DEAF AND DUMB.				
	For the support of the institution, including \$1,000 for books and illustrative apparatus .....	205	31,500 00	12,500 00	
	For continuing the work on the buildings .....	205	66,000 00	.....	
	For continuing the work on the enclosures and improvement of the grounds of the institution .....	205	4,000 00	.....	
	COLUMBIA HOSPITAL FOR WOMEN AND LYING-IN ASYLUM.				
	For the support of the asylum over and above the probable amount which will be received from independent or pay patients .....	209	15,000 00	15,000 00	
	For rent and necessary repairs .....	209	3,000 00	.....	
	For the purchase of land and erecting buildings to take the place of the premises now used, to be expended under the direction of the Secretary of the Interior, provided that the title to the land purchased shall be vested in the United States .....	209	60,000 00	.....	
	EXPENSES OF THE COLLECTION OF THE REVENUE FROM SALES OF PUBLIC LANDS.				
	For salaries and commissions of registers of land offices and receivers of public moneys .....	195	287,800 00	244,800 00	
	For incidental expenses of the several land offices .....	.....	22,600 00	15,500 00	
	SURVEYING THE PUBLIC LANDS.				
	For surveying the public lands in Minnesota, at rates not exceeding \$10 per mile for standard lines, \$7 for township, and \$6 for section lines .....	201	25,000 00	20,000 00	
	For surveying the public lands in Dakota Territory, at rates not exceeding \$10 per mile for standard lines, \$7 for township, and \$6 for section lines .....	201	15,000 00	20,000 00	
	For surveying the public lands in Montana Territory, at rates not exceeding \$15 per mile for standard lines, \$12 for township, and \$10 for section lines .....	201	25,000 00	20,000 00	
	For surveying the public lands in Nebraska, at rates not exceeding \$10 per mile for standard lines, \$8 for township, and \$5 for section lines .....	201	40,000 00	40,000 00	
	For surveying the public lands in Kansas, at rates not exceeding \$10 per mile for standard lines, \$6 for township, and \$5 for section lines .....	201	40,000 00	40,000 00	
	For surveying the public lands in Colorado Territory, at rates not exceeding \$15 per mile for standard lines, \$12 for township, and \$10 for section lines .....	201	30,000 00	40,000 00	
	For surveying the public lands in Nevada, at rates not exceeding \$15 per mile for standard lines, \$12 for township, and \$10 for section lines .....	201	40,000 00	50,000 00	
	For surveying the public lands in Idaho Territory, at rates not exceeding \$15 per mile for standard lines, \$12 for township, and \$10 for section lines .....	201	20,000 00	15,000 00	

## ESTIMATES OF APPROPRIATIONS.

*Estimates of appropriations, &c.—Continued.*

	References to explanations and details.	Estimates of appropriations required for the service of the fiscal year ending June 30, 1870.	Appropriations for the service of the fiscal year ending June 30, 1869.
For surveying the public lands in New Mexico Territory, at rates not exceeding \$15 per mile for standard lines, \$12 for township, and \$10 for section lines.....	201	\$5,000 00	\$5,000 00
For surveying the public lands in Arizona Territory, at rates not exceeding \$15 per mile for standard lines, \$12 for township, and \$10 for section lines.....	201	5,000 00	5,000 00
For surveying the public lands in California, at rates not exceeding \$15 per mile for standard lines, \$12 for township, and \$10 for section lines.....	201	50,000 00	50,000 00
For surveying the public lands in Oregon, at rates not exceeding \$15 per mile for standard lines, \$12 for township, and \$10 for section lines.....	201	40,000 00	40,000 00
For surveying the public lands in Washington Territory, at rates not exceeding \$15 per mile for standard lines, \$10 for township, and \$10 for section lines.....	201	15,000 00	15,000 00
For surveying the public lands in Utah Territory, at rates not exceeding \$15 per mile for standard lines, \$12 for township, and \$10 for section lines.....	201.	10,000 00	20,000 00
For surveying the public lands in Wyoming Territory, at rates not exceeding \$15 per mile for standard lines, \$12 for township, and \$10 for section lines.....	201	15,000 00	.....
For surveying that part of the eastern boundary of Colorado Territory which lies between the 37th and 40th parallels of north latitude, estimated 210 miles, at rates not exceeding \$12 per mile.....	201	2,520 00	.....
For surveying the northern boundary of Nevada, estimated 310 miles, at rates not exceeding \$25 per mile.....	201	7,750 00	.....
<b>PENSIONS.</b>			
For invalid pensions under various acts.....	203	10,000,000 00	10,000,000 00
For pensions to widows and others under various acts, viz: March 14, 1818; May 15, 1828; June 7, 1832; July 4, 1838; July 7, 1838; March 3, 1843; June 17, 1844; February 2; July 21 and 29, 1848; February 3, 1853; June 3, 1858; and July 14, 1862; with its supplemental act.....	203	13,000,000 00	20,000,000 00
For navy pensions to widows and others under various acts, viz: August 18, 1848; and July 14, 1862, to be paid out of the navy pension fund.....	204	250,000 00	350,000 00

# ESTIMATES OF APPROPRIATIONS.

## INDIAN DEPARTMENT.

For the current and contingent expenses of the Indian department, viz:

For the pay of superintendents of Indian affairs.....	151	25,600 00	25,600 00
For pay of Indian agents.....	151	92,400 00	92,400 00
For pay of sub-agents.....	153	6,000 00	6,000 00
For pay of clerk to superintendent of Indian affairs at St. Louis, Missouri.....	153	1,200 00	1,200 00
For pay of clerk to superintendent of Indian affairs in California.....	153	2,500 00	1,800 00
For pay of temporary clerks to superintendents of Indian affairs.....	153	5,000 00	5,000 00
For pay of interpreters.....	153	29,200 00	20,400 00
For presents to Indians.....	154	5,000 00	.....
For provisions for Indians.....	154	11,800 00	.....
For buildings at agencies and repairs thereof.....	154	10,000 00	5,000 00
For contingencies of Indian department.....	154	36,500 00	25,000 00
For vaccination of Indians and furnishing vaccine matter.....	154	2,500 00	1,250 00

## Annuities.

For fulfilling treaty stipulations with the various Indian tribes, viz:

For Assinaboines.....	155	30,000 00	30,000 00
For Arickarees, Gros Ventres, and Mandans.....	155	40,000 00	40,000 00
For Apaches, Kiowas, and Comanches.....	156	94,950 00	72,000 00
For Calapooias, Molalla, and Clackamas of Willamette valley.....	156	6,500 00	6,500 00
For Cheyennes and Arapahoos.....	156	76,200 00	54,000 00
For Chasta, Scotton, and Umpquias.....	156	4,200 00	3,900 00
For Chippewas of Saginaw, Swan creek, and Blackriver.....	156	20,000 00	20,000 00
For Chippewas of Lake Superior.....	158	33,982 63	37,220 00
For Chippewas—Bois Forte band.....	158	15,600 00	15,600 00
For Chippewas of the Mississippi.....	159	47,900 01	94,900 01
For Chippewas, Pillager, and Lake Winnebago bands.....	160	28,386 66	25,506 66
For Chippewas of the Mississippi, and Pillager and Lake Winnebagoish bands of Chippewas in Minnesota.....	160	11,850 00	55,350 00
For Chippewas of Red lake and Pembina tribe of Chippewas.....	161	43,790 00	38,400 00
For Chickasaws.....	162	3,000 00	.....
For Choctaws.....	163	30,032 89	35,520 00
For confederate tribes and bands of Indians in Middle Oregon.....	163	15,600 00	17,000 00
For Creeks.....	163	84,678 40	81,678 40
For Crows.....	164	36,750 00	1,300 00

## ESTIMATES OF APPROPRIATIONS.

*Estimates of appropriations, &c.—Continued.*

	References to explanations and details.	Estimates of appropriations required for the service of the fiscal year ending June 30, 1870.	Appropriations for the service of the fiscal year ending June 30, 1869.
For surveying the public lands in New Mexico Territory, at rates not exceeding \$15 per mile for standard lines, \$12 for township, and \$10 for section lines.....	201	\$5,000 00	\$5,000 00
For surveying the public lands in Arizona Territory, at rates not exceeding \$15 per mile for standard lines, \$12 for township, and \$10 for section lines.....	201	5,000 00	5,000 00
For surveying the public lands in California, at rates not exceeding \$15 per mile for standard lines, \$12 for township, and \$10 for section lines.....	201	50,000 00	50,000 00
For surveying the public lands in Oregon, at rates not exceeding \$15 per mile for standard lines, \$12 for township, and \$10 for section lines.....	201	40,000 00	40,000 00
For surveying the public lands in Washington Territory, at rates not exceeding \$15 per mile for standard lines, \$10 for township, and \$10 for section lines.....	201	15,000 00	15,000 00
For surveying the public lands in Utah Territory, at rates not exceeding \$15 per mile for standard lines, \$12 for township, and \$10 for section lines.....	201	10,000 00	20,000 00
For surveying the public lands in Wyoming Territory, at rates not exceeding \$15 per mile for standard lines, \$12 for township, and \$10 for section lines.....	201	15,000 00	.....
For surveying that part of the eastern boundary of Colorado Territory which lies between the 37th and 40th parallels of north latitude, estimated 210 miles, at rates not exceeding \$12 per mile.....	201	2,520 00	.....
For surveying the northern boundary of Nevada, estimated 310 miles, at rates not exceeding \$25 per mile.....	201	7,750 00	.....
<b>PENSIONS.</b>			
For invalid pensions under various acts.....	203	10,000,000 00	10,000,000 00
For pensions to widows and others, under various acts, viz: March 14, 1818; May 15, 1828; June 7, 1829; July 4, 1836; July 7, 1838; March 3, 1843; June 17, 1844; February 2; July 21 and 20, 1848; February 3, 1853; June 3, 1854; and July 14, 1862; with its supplemental acts.....	203	13,000,000 00	20,000,000 00
For navy pensions to widows and others under various acts, viz: August 18, 1848; and July 14, 1862, to be paid out of the navy pension fund.....	204	250,000 00	350,000 00

## ESTIMATES OF APPROPRIATIONS.

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For Senecas of New York.....	176	11,902 50	11,902 50
For Senecas and Shawnees.....	176	2,060 00	2,060 00
For Shawnees.....	176	5,000 00	5,000 00
For Shoshones, western bands.....	176	5,000 00	5,000 00
For Shoshones, eastern bands.....	176	10,000 00	10,000 00
For Shoshones, northwestern bands.....	177	5,000 00	5,000 00
For Shoshones, Goship band.....	177	1,000 00	1,000 00
For Sioux of Dakota, viz:			
For Blackfeet band.....	177	7,000 00	7,000 00
For Lower Brulé band.....	177	14,740 00	19,240 00
For Minneconjou band.....	177	10,000 00	10,000 00
For Onk-pah pah band.....	178	9,000 00	9,000 00
For Ogallala band.....	178	10,000 00	10,000 00
For Sans Arc band.....	178	9,350 00	9,350 00
For Two Kettle's band.....	178	15,065 00	20,025 00
For Upper Yancetonals band.....	179	10,000 00	10,000 00
For Yancetonals band.....	179	15,875 00	16,375 00
For expenses of transporting and delivering articles purchased for the several bands of Sioux Indians, parties to treaties made at Fort Sully in October, 1865.....	179	20,000 00	20,000 00
For Six Nations of New York.....	179	4,500 00	4,500 00
For S'Kiallams.....	179	10,100 00	8,000 00
For Tabeguache bands of Utah.....	180	26,320 00	34,320 00
For Umpquas and Calapooias, of Umpqua valley, Oregon.....	180	5,150 00	4,200 00
For Umpquas, Crow Creek band.....	180	550 00	550 00
For Walla-Walla, Cayenne, and Umatilla tribes.....	181	21,800 00	17,600 00
For Winnebagoes.....	181	54,250 00	54,250 00
For Wall-pah-pe tribe of Snake Indians.....	181	2,000 00	2,000 00
For Yakamas.....	181	26,600 00	21,500 00
For Yanceton tribe of Sioux.....	182	40,000 00	65,000 00
<i>General incidental expenses of the Indian service.</i>			
ARIZONA.			
For the general incidental expenses of the Indian service in the Territory of Arizona, presents of goods, agricultural implements, and other useful articles, and to assist them to locate in permanent abodes and sustain themselves by the pursuits of civilized life, to be expended under the direction of the Secretary of the Interior.....	183	70,000 00	50,000 00

## ESTIMATES OF APPROPRIATIONS.

*Estimates of appropriations, &c.—Continued.*

	References to explanations and details.		Estimates of appropriations required for the service of the fiscal year ending June 30, 1870.	Appropriations for the service of the fiscal year ending June 30, 1869.
<b>CALIFORNIA.</b>				
For the general incidental expenses of the Indian service in California, including travelling expenses of the superintending agents.....	183		\$7,500 00	\$5,000 00
<b>COLORADO.</b>				
For the general incidental expenses of the Indian service in Colorado Territory, presents of goods, agricultural implements, and other useful articles, and to assist them to locate in permanent abodes and sustain themselves by the pursuits of civilized life, to be expended under the direction of the Secretary of the Interior.....	183		25,000 00	25,000 00
<b>DAKOTA.</b>				
For the general incidental expenses of the Indian service in Dakota Territory, presents of goods, agricultural implements, and other useful articles, and to assist them to locate in permanent abodes and sustain themselves by the pursuits of civilized life, to be expended under the direction of the Secretary of the Interior.....	183		20,000 00	15,000 00
<b>IDAHO.</b>				
For the general incidental expenses of the Indian service in Idaho Territory, presents of goods, agricultural implements, and other useful articles, and to assist them to locate in permanent abodes and sustain themselves by the pursuits of civilized life, to be expended under the direction of the Secretary of the Interior.....	184		20,000 00	15,000 00
<b>MONTANA.</b>				
For the general incidental expenses of the Indian service in Montana Territory, presents of goods,				

## ESTIMATES OF APPROPRIATIONS.

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agricultural implements, and other useful articles, and to assist them to locate in permanent abodes and sustain themselves by the pursuits of civilized life, to be expended under the direction of the Secretary of the Interior.....	184	.....	20,000 00	15,000 00
NEVADA.				
For the general incidental expenses of the Indian service in Nevada, presents of goods, agricultural implements, and other useful articles, and to assist them to locate in permanent abodes and sustain themselves by the pursuits of civilized life, to be expended under the direction of the Secretary of the Interior.....	184	.....	25,000 00	20,000 00
NEW MEXICO.				
For the general incidental expenses of the Indian service in New Mexico, presents of goods, agricultural implements, and other useful articles, and to assist them to locate in permanent abodes and sustain themselves by the pursuits of civilized life, to be expended under the direction of the Secretary of the Interior.....	185	.....	50,000 00	40,000 00
OREGON AND WASHINGTON.				
For the general incidental expenses of the Indian service in Oregon and Washington Territory, including insurance and transportation of annuity goods and presents, (where no special provision therefor is made by treaties,) and office and travelling expenses of the superintendent, agents, and sub-agents.....	185	.....	35,500 00	35,500 00
UTAH.				
For the general incidental expenses of the Indian service in Utah Territory, presents of goods, agricultural implements, and other useful articles, and to assist them to locate in permanent abodes and sustain themselves by the pursuits of civilized life, to be expended under the direction of the Secretary of the Interior.....	185	\$25,000 00		
For transportation and necessary expenses of delivery of provisions to the Indians within the Utah superintendency.....	185	20,000 00		
For this amount to carry out the action contemplated by act of Congress of May 5, 1864, entitled "An act to vacate and sell the present Indian reservations in Utah Territory, and to settle said Indians in Wintah valley".....	185	15,000 00		
WYOMING.				
For the general incidental expenses of the Indian service in Wyoming Territory, presents of goods, agricultural implements, and other useful articles, and to assist them to locate in permanent abodes			60,000 00	30,000 00



*Estimates of appropriations, &c.—Continued.*

ESTIMATES OF APPROPRIATIONS.

	References to explanations and details.		Estimates of appropriations required for the service of the fiscal year ending June 30, 1870.	Appropriations for the service of the fiscal year ending June 30, 1869.
and sustain themselves by the pursuits of civilized life, to be expended under the direction of the Secretary of the Interior.....	186	.....	\$20,000 00	.....
MISCELLANEOUS.				
For the expenses of colonizing, supporting, and furnishing agricultural implements and stock, pay of necessary employes, purchase of clothing, medicine, iron and steel, and maintenance of schools for Indians lately in Texas, but now residing in the district of country leased from the Choctaws, to be expended under the direction of the Secretary of the Interior.....	186	.....	22,825 00	\$11,000 00
For the expenses of colonizing, supporting, and furnishing the Wichitas and other affiliated bands with agricultural implements and stock, pay of necessary employes, purchasing clothing, medicine, iron and steel, and maintenance of school, to be expended under the direction of the Secretary of the Interior.....	186	.....	37,800 00	15,000 00
For the purchase of cattle for beef and milk, together with clothing and food, teams and farming tools for Indians in California.....	186	.....	75,000 00	40,000 00
For pay of one physician and blacksmith, one assistant blacksmith, one farmer, one carpenter, and one teacher upon each of the four reservations in California, and one herdsman, one miller, and one clerk upon each Round Valley and Hoopa Valley reservations.....	187	.....	25,920 00	20,060 00
For the amount necessary for the purchase of the Tule River Indian farm, containing 1,280 acres of land, with all improvements, at the rate of \$10 per acre in United States gold coin.....	187	.....	12,800 00	.....
For defraying the expenses of the removal and subsistence of Indians in Oregon and Washington Territory, (not parties to any treaty,) and for pay of necessary employes.....	187	.....	50,000 00	20,000 00
For enabling the Secretary of the Interior to take charge of certain stray bands of Winnebago and Pottawatomie Indians in the State of Wisconsin.....	187	.....	10,000 00	5,000 00
For salary of a special agent to take charge of Winnebago and Pottawatomie Indians now in the State of Wisconsin.....	187	.....	1,500 00	1,500 00
For subsistence, clothing, and general incidental expenses of the Sisseton, Wahpaton, Medawakanton, and Wahpakoota bands of Sioux or Dakota Indians at their new homes.....	187	.....	100,000 00	50,000 00

# ESTIMATES OF APPROPRIATIONS.

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For payment of interest on \$1,299,300 non-paying stocks, held by the Secretary of the Interior, in trust for various Indian tribes, up to and including the interest payable July 1, 1869—less 2.7 of 6 per cent. interest on \$796,800 Virginia stock, for the payment of which provision has been made.	188	.....	65,618 57	100,153 00
For payment of interest on \$16,000 abstracted bonds, for the fiscal year ending June 30, 1869, of the Cherokee school fund.....	188	.....	900 00	900 00
For payment of interest on \$68,000 abstracted bonds, for the fiscal year ending June 30, 1869, of the Cherokee national fund.....	188	.....	4,080 00	4,080 00
For insurance, transportation, and necessary expenses of the delivery of annuities and provisions to the Indian tribes in Minnesota and Michigan.....	188	.....	20,350 62	10,000 00
For insurance, transportation, and necessary expenses of the delivery of annuities, goods, and provisions to the Pawnees, Poncas, and Yankton Sioux.....	188	.....	10,000 00	8,000 00
For actual necessary expenses incurred, and that may hereafter be incurred, by officers of the Indian department in the rescue of prisoners from Indian tribes and returning them to their homes, and for expenses incident to the arrest and confinement within the territory of the United States, by order of such officers, of persons charged with crimes against the Indians.....	188	.....	5,000 00	5,000 00
For this amount, or so much thereof as may be necessary, to defray the expenses of removing the Shoshones, Bannocks, Snakes, and other strolling bands of Indians in the southern portion of Idaho Territory to the Fort Hall reservation, and the support of the same for one year from the time of their removal.....	188	.....	45,000 00	.....
For this amount to establish the Shoshones, Bannocks, and other strolling bands of Indians in the southern portion of Idaho Territory, on the Fort Hall reservation, on Snake river, Idaho Territory, including the transportation of all necessary articles, the material and labor for the construction of the houses and mills, and pay of necessary employees for one year.....	188	.....	50,813 58	300,00 00
For this amount, or so much thereof as may be necessary, to purchase one grist and saw-mill, to be erected on the Jockso river, near Flathead agency, Montana Territory: <i>Provided</i> , That the agent be allowed to sell the present mill to the best advantage, the proceeds thereof to be devoted to the cost of the erection of the new mill.....	189	.....	10,000 00	.....
For the reappropriation of the sum carried to the surplus fund per warrant No. 15, dated June 30, 1862, under the head "Payment of North Carolina Cherokees, per 3d section act of March 3, 1855".....	189	.....	42,290 69	.....
For paying the expenses of two commissioners under 14th article of treaty of February 27, 1867, with Potawatomies.....	189	.....	2,500 00	.....
For paying the expenses incurred in taking the census of North Carolina Cherokees Indians.....	189	.....	2,500 00	.....
For this amount, or so much thereof as may be necessary, for insurance, and transportation of Indian goods, &c., that may be purchased for the Navajo Indians of New Mexico.....	189	.....	30,000 00	.....
Total under the direction of the Department of the Interior, (miscellaneous, pensions, and Indian).	.....	.....	27,553,802 70	34,192,130 02

## ESTIMATES OF APPROPRIATIONS.

*Estimates of appropriations, &c.—Continued.*

	References to explanations and details.		Estimates of appropriations for the service of the fiscal year ending June 30, 1870.	Appropriations for the service of the fiscal year ending June 30, 1869.
and sustain themselves by the pursuits of civilized life, to be expended under the direction of the Secretary of the Interior.....	186	.....	\$20,000 00	.....
MISCELLANEOUS.				
For the expenses of colonizing, supporting, and furnishing agricultural implements and stock, pay of necessary employes, purchase of clothing, medicine, iron and steel, and maintenance of schools for Indians lately in Texas, but now residing in the district of country leased from the Choctaws, to be expended under the direction of the Secretary of the Interior.....	186	.....	22,825 00	\$11,000 00
For the expenses of colonizing, supporting, and furnishing the Wichitas and other affiliated bands with agricultural implements and stock, pay of necessary employes, purchasing clothing, medicine, iron and steel, and maintenance of school, to be expended under the direction of the Secretary of the Interior.....	186	.....	37,800 00	15,000 00
For the purchase of cattle for beef and milk, together with clothing and food, teams and farming tools for Indians in California.....	186	.....	75,000 00	40,000 00
For pay of one physician and blacksmith, one assistant blacksmith, one farmer, one carpenter, and one teacher upon each of the four reservations in California, and one herdsman, one miller, and one clerk upon each Round Valley and Hoopa Valley reservations.....	187	.....	25,920 00	20,060 00
For the amount necessary for the purchase of the Tule River Indian farm, containing 1,280 acres of land, with all improvements, at the rate of \$10 per acre in United States gold coin.....	187	.....	12,800 00	.....
For defraying the expenses of the removal and subsistence of Indians in Oregon and Washington Territory, (not parties to any treaty,) and for pay of necessary employes.....	187	.....	50,000 00	20,000 00
For enabling the Secretary of the Interior to take charge of certain stray bands of Winnebago and Pottawatomie Indians in the State of Wisconsin.....	187	.....	10,000 00	5,000 00
For salary of a special agent to take charge of Winnobago and Pottawatomie Indians now in the State of Wisconsin.....	187	.....	1,500 00	1,500 00
For subsistence, clothing, and general incidental expenses of the Sisseton, Wahpaton, Medawakanton, and Wahpakoota bands of Sioux or Dakota Indians at their new homes.....	187	.....	100,000 00	50,000 00

## ESTIMATES OF APPROPRIATIONS.

75

For expenses of the commanding general's office.....	5,000 00	.....	5,000 00
For expenses of the signal service of the army.....	12,500 00	.....	12,500 00
For arrears prior to July, 1815.....	2,000 00	.....	2,000 00
		<b>\$52,184,761 97</b>	
<b>2. ARMORY, ARSENALS, AND MUNITIONS OF WAR.</b>			
For the current expenses of the ordnance service.....	400,000 00	.....	200,000 00
For ordnance, ordnance stores, and supplies. Nothing required.		.....	
For manufacture of arms at the national armory. Nothing required.		.....	
For Rock Island armory and arsenal, Rock Island, Illinois.....	1,550,000 00	.....	480,000 00
For Columbus arsenal, Columbus, Ohio.....	20,000 00	.....	
For Augusta arsenal, Augusta, Georgia.....	8,000 00	.....	10,000 00
For Charleston arsenal, Charleston, South Carolina.....	2,700 00	.....	
For Benicia arsenal, Benicia, California.....	105,500 00	.....	10,000 00
For Fort Monroe arsenal, Old Point Comfort, Virginia.....	1,000 00	.....	4,500 00
For San Antonio arsenal, San Antonio, Texas.....	14,000 00	.....	
For Leavenworth arsenal, Leavenworth, Kansas.....	13,000 00	.....	5,000 00
For Pikeville arsenal, Pikeville, Maryland.....	500 00	.....	800 00
For Washington arsenal, Washington, District of Columbia.....	24,000 00	.....	
For Watertown arsenal, Watertown, Massachusetts.....	135,000 00	.....	15,000 00
For contingencies of arsenals.....	50,000 00	.....	
		<b>2,323,700 00</b>	
<b>3. MILITARY ACADEMY.</b>			
For pay of officers, instructors, cadets, &c.....	184,570 88	.....	182,747 50
For commutation of officers' subsistence.....	6,132 00	.....	5,803 50
For pay in lieu of clothing to officers' servants.....	156 00	.....	156 00
For current and ordinary expenses.....	61,930 00	.....	56,805 00
For increase and expense of library.....	3,000 00	.....	2,000 00
For forage for artillery and cavalry horses.....	4,000 00	.....	5,000 00
For horses for artillery and cavalry exercise.....	2,000 00	.....	4,000 00
For repairs of officers' quarters.....	5,000 00	.....	5,000 00
For furniture for cadets' hospital.....	500 00	.....	200 00
For gas pipes, gasometers, and retorts.....	600 00	.....	600 00
For materials for quarters for subaltern officers.....	5,000 00	.....	
For purchase of fuel for cadets' mess hall, &c.....	3,000 00	.....	3,000 00
For fire-proof buildings for public offices.....	20,000 00	.....	
For stables and forage house for working animals.....	10,000 00	.....	
For rebuilding north wharf.....	5,000 00	.....	
For refueling academic buildings and barracks.....	1,000 00	.....	1,500 00

*Estimates of appropriations, &c.—Continued.*

References to explanations and details.	Estimates of appropriations required for the service of the fiscal year ending June 30, 1870.	Appropriations for the service of the fiscal year ending June 30, 1869.
For sewers and drainage.....	\$10,000 00	
For coal house.....	10,000 00	
For opening and repairing roads.....	2,500 00	
<b>4. FORTIFICATIONS AND OTHER WORKS OF DEFENCE.</b>		
For Fort Wayne, near Detroit, Michigan.....	20,000 00	
For Fort Montgomery, at outlet of Lake Champlain, New York.....	25,000 00	
For repairing Fort Niagara, New York.....	25,000 00	
For repairing Fort Ontario, New York.....	50,000 00	
For Fort Knox, Penobscot river, Maine.....	25,000 00	
For Fort Poplar, entrance of Kennebec river, Maine.....	50,000 00	
For Fort Gorges, on Hog Island ledge, Penobscot harbor, Maine.....	25,000 00	
For Fort Preble, Portland harbor, Maine.....	50,000 00	
For Fort Scamell, Portland harbor, Maine.....	50,000 00	
For Fort McClary, Portsmouth harbor, New Hampshire.....	75,000 00	
For Fort Independence, Boston harbor, Massachusetts.....	50,000 00	
For Fort Warren, Boston harbor, Massachusetts.....	100,000 00	
For Fort Winthrop, Boston harbor, Massachusetts.....	75,000 00	
For Fort at entrance of New Bedford harbor, Massachusetts.....	50,000 00	
For Fort Schuyler, East river, New York.....	50,000 00	
For Fort at Willlet's Point, opposite Fort Schuyler.....	50,000 00	
For repair of Fort Columbus, Castle Williams, South Battery, and Fort Wood, in New York harbor.....	90,000 00	
For Fort on site of Fort Tompkins, Staten island, New York.....	80,000 00	
For Fort at Sandy Hook, New Jersey.....	150,000 00	
For Fort Delaware, Delaware river.....	70,000 00	
For Fort Mifflin, near Philadelphia, Pennsylvania.....	35,000 00	
For Fort Monroe, Hampton Roads, Virginia.....	100,000 00	
	<b>\$334,388 88</b>	

For Fort Clinch, Amelia island, Florida.....	50,000 00	
For Fort Taylor, Key West, Florida.....	150,000 00	
For Fort Jefferson, Garden Key, Florida.....	100,000 00	
For Fort Gaines, at entrance to Mobile bay.....	50,000 00	
For Fort Jackson, Mississippi river, Louisiana.....	75,000 00	
For Fort St. Philip, Mississippi river.....	75,000 00	
For Fort Livingston, Barrataria bay, Louisiana.....	24,500 00	
For Fort at Fort Point, California.....	200,000 00	
For Fort at Alcatraz island, California.....	100,000 00	
For Fort at Lime Point, California.....	200,000 00	
For barracks for engineers' troops at Willett's Point, New York.....	15,000 00	
For barracks for engineers' troops, near St. Louis, Missouri.....	26,000 00	
		2,360,500 00
<p>REMARKS.—No special appropriation was made for the year ending the 30th of June, 1869, for either of the forts or barracks estimated for above. The operations at these several forts since the commencement of that year (July 1, 1868) have been carried on out of unexpended balances of previous appropriations, and from the appropriation by the act of June 8, 1868, of \$200,000 for the preservation and necessary repairs of fortifications, and other works of defence.</p>		
5. HARBOR AND RIVER IMPROVEMENTS.		
For improving Kennebec river, Maine.....	30,000 00	
For improving St. Croix river, Maine.....	35,000 00	
For improving Saco river, Maine.....	75,000 00	
For sea wall on Great Brewster's island, Boston harbor, Massachusetts.....	25,000 00	
For improving harbor at Boston, Massachusetts.....	290,000 00	
For improving harbor at Plymouth, Massachusetts.....	8,000 00	
For removing rocks in New Haven harbor, Connecticut.....	30,000 00	
For improving harbor at Westport, Connecticut.....	10,000 00	
For improving harbor at Providence, Rhode Island.....	10,000 00	
For removing obstructions in East river, including Hell Gate.....	400,000 00	
For improving Hudson river, New York.....	160,000 00	
For improving Susquehanna river, Maryland.....	50,000 00	
For improving Patuxco river, Maryland.....	108,000 00	
For examinations and surveys in Atlantic coast, &c.....	30,000 00	
For improving harbor at Pawtucket, Rhode Island.....	8,000 00	
For improving harbor at Superior City, Wisconsin.....	100,000 00	
For improving harbor at Ontonagon, Michigan.....	98,000 00	
For improving Eagle harbor, Michigan.....	66,000 00	
For improving harbor at Marquette, Michigan.....	100,000 00	
For improving St. Mary's river, Michigan.....	40,000 00	

#### 4. FORTIFICATIONS AND OTHER WORKS OF DEFENCE.

For sewers and drainage.....	Estimates of appro- priations required for the service of the fiscal year end- ing June 30, 1870.	Appropriations for the service of the fiscal year ending June 30, 1869.
For coal house.....	\$10,000 00	
For opening and repairing roads.....	10,000 00	
	2,500 00	
		\$334,388 88
<b>4. FORTIFICATIONS AND OTHER WORKS OF DEFENCE.</b>		
For Fort Wayne, near Detroit, Michigan.....	20,000 00	
For Fort Montgomery, at outlet of Lake Champlain, New York.....	25,000 00	
For repairing Fort Niagara, New York.....	25,000 00	
For repairing Fort Ontario, New York.....	50,000 00	
For Fort Knox, Penobscot river, Maine.....	25,000 00	
For Fort Poplam, entrance of Kennebec river, Maine.....	50,000 00	
For Fort Gorges, on Hog Island ledge, Penobscot harbor, Maine.....	25,000 00	
For Fort Preble, Portland harbor, Maine.....	50,000 00	
For Fort Scammell, Portland harbor, Maine.....	50,000 00	
For Fort McClary, Portsmouth harbor, New Hampshire.....	75,000 00	
For Fort Independence, Boston harbor, Massachusetts.....	50,000 00	
For Fort Warren, Boston harbor, Massachusetts.....	100,000 00	
For Fort Winthrop, Boston harbor, Massachusetts.....	75,000 00	
For Fort at entrance of New Bedford harbor, Massachusetts.....	50,000 00	
For Fort Schuyler, East river, New York.....	50,000 00	
For Fort at Willitt's Point, opposite Fort Schuyler.....	50,000 00	
For repair of Fort Columbus, Castle Williams, South Battery, and Fort Wood, in New York harbor.....	90,000 00	
For Fort on site of Fort Tompkins, Staten island, New York.....	80,000 00	
For Fort at Sandy Hook, New Jersey.....	150,000 00	
For Fort Delaware, Delaware river.....	70,000 00	
For Fort Mifflin, near Philadelphia, Pennsylvania.....	35,000 00	
For Fort Monroe, Hampton Roads, Virginia.....	100,000 00	

For Fort Clinch, Amelia island, Florida.....	50,000 00	
For Fort Taylor, Key West, Florida.....	150,000 00	
For Fort Jefferson, Garden Key, Florida.....	100,000 00	
For Fort Gaines, at entrance to Mobile bay.....	50,000 00	
For Fort Jackson, Mississippi river, Louisiana.....	75,000 00	
For Fort St. Philip, Mississippi river.....	75,000 00	
For Fort Livingston, Barrataria bay, Louisiana.....	24,500 00	
For Fort at Fort Point, California.....	200,000 00	
For Fort at Alcatraz island, California.....	100,000 00	
For Fort at Line Point, California.....	200,000 00	
For barracks for engineers' troops at Willett's Point, New York.....	15,000 00	
For barracks for engineers' troops, near St. Louis, Missouri.....	26,000 00	
		2,360,500 00
<p>REMARKS.—No special appropriation was made for the year ending the 30th of June, 1869, for either of the forts or barracks estimated for above. The operations at the several forts since the commencement of that year (July 1. 1868) have been carried on out of unexpended balances of previous appropriations, and from the appropriation by the act of June 8, 1868, of \$200,000 for the preservation and necessary repairs of fortifications, and other works of defence.</p>		
5. HARBOR AND RIVER IMPROVEMENTS.		
For improving Kennebec river, Maine.....	30,000 00	
For improving St. Croix river, Maine.....	35,000 00	
For improving Saco river, Maine.....	75,000 00	
For sea wall on Great Brewster's island, Boston harbor, Massachusetts.....	25,000 00	
For improving harbor at Boston, Massachusetts.....	290,000 00	
For improving harbor at Plymouth, Massachusetts.....	8,000 00	
For removing rocks in New Haven harbor, Connecticut.....	30,000 00	
For improving harbor at Westport, Connecticut.....	10,000 00	
For improving harbor at Providence, Rhode Island.....	10,000 00	
For removing obstructions in East river, including Hell Gate.....	400,000 00	
For improving Hudson river, New York.....	160,000 00	
For improving Susquehanna river, Maryland.....	50,000 00	
For improving Patapsco river, Maryland.....	108,000 00	
For examinations and surveys in Atlantic coast, &c.....	30,000 00	
For improving harbor at Pawtucket, Rhode Island.....	8,000 00	
For improving harbor at Superior City, Wisconsin.....	100,000 00	
For improving harbor at Ontonagon, Michigan.....	98,000 00	
For improving Eagle harbor, Michigan.....	66,000 00	
For improving harbor at Marquette, Michigan.....	100,000 00	
For improving St. Mary's river, Michigan.....	40,000 00	



## ESTIMATES OF APPROPRIATIONS.

*Estimates of appropriations, &c.—Continued.*

	References to explanations and details.	Estimates of appropriations required for the service ending June 30, 1870.	Appropriations for the service of the fiscal year ending June 30, 1869.
For improving harbor at Green Bay, Wisconsin.....	.....	\$32,500 00	
For improving harbor at Manitowoc, Wisconsin.....	.....	27,500 00	
For improving harbor at Sheboygan, Wisconsin.....	.....	49,000 00	
For improving harbor at Milwaukee, Wisconsin.....	.....	42,000 00	
For improving harbor at Racine, Wisconsin.....	.....	40,000 00	
For improving harbor at Kenosha, Wisconsin.....	.....	35,000 00	
For improving harbor at Chicago, Illinois.....	.....	13,000 00	
For improving harbor at Michigan City, Indiana.....	.....	35,500 00	
For improving harbor at St. Joseph's, Michigan.....	.....	69,000 00	
For improving harbor at South Haven, Michigan.....	.....	43,000 00	
For improving harbor at Grand Haven, Michigan.....	.....	75,000 00	
For improving harbor at White river, Michigan.....	.....	75,000 00	
For improving harbor at Muskegon, Michigan.....	.....	10,000 00	
For improving harbor at Pentwater, Michigan.....	.....	75,000 00	
For improving harbor at Pere Marquette, Michigan.....	.....	75,000 00	
For improving harbor at Manistee, Michigan.....	.....	60,000 00	
For improving harbor at Aux Rce Seles, Michigan.....	.....	38,000 00	
For improving Au Sable river, Michigan.....	.....	20,000 00	
For improving St. Clair Falls, Michigan.....	.....	19,000 00	
For improving Maumee bay, Ohio.....	.....	150,000 00	
For improving Sandusky river, Ohio.....	.....	35,000 00	
For improving harbor at Cleveland, Ohio.....	.....	25,000 00	
For improving harbor at Conneaut, Ohio.....	.....	22,000 00	
For improving harbor at Ashtabula, Ohio.....	.....	2,100 00	
For improving harbor at Erie, Pennsylvania.....	.....	37,650 00	
For improving harbor at Dunkirk, New York.....	.....	50,000 00	
For improving harbor at Olcott, New York.....	.....	58,000 00	
For improving harbor at Buffalo, New York.....	.....	275,000 00	

For improving harbor at Genesee river, New York.....	10,000 00		
For improving harbor at Little Sodus bay, New York.....	25,000 00		
For improving harbor at Oswego, New York.....	50,000 00		
For improving harbor at Plattsburg, New York.....	20,000 00		
For improving harbor at Burlington, Vermont.....	75,000 00		
For survey of northern and northwestern lakes.....	165,000 00		
For surveys for military defenses.....	200,000 00		
For improving the Ohio river.....	500,000 00		
For ship canal around the falls of the Ohio river.....	400,000 00		
For improvement of Tennessee river.....	45,000 00		
For improving mouth of Mississippi river.....	375,000 00		
For improving the Mississippi, Missouri, and Arkansas rivers.....	205,000 00		
For improving Des Moines rapids of the Mississippi river.....	550,000 00		
For improving Rock island rapids of the Mississippi river.....	394,000 00		
For improving the Illinois river.....	300,000 00		
For improving the Upper Mississippi river.....	65,000 00		
For improving Minnesota river, Minnesota.....	50,000 00		
For improving Wisconsin river.....	50,000 00		
For snag boats and apparatus for improving western rivers.....	218,000 00		
For examinations on western and northwestern rivers, &c.....	125,000 00		
For removing obstructions in Willamette river, Oregon.....	15,000 00		
For removal of Blossom rock, harbor of San Francisco, California.....	10,000 00		
For examinations and surveys on the Pacific coast.....	25,000 00		
		\$7,223,250 00	
<p>REMARKS.—No special appropriation was made for the year ending on the 30th of June, 1869, for either of the works estimated for above. The operations at them since the commencement of that year (July 1, 1868) have been carried on out of unexpended balances of previous appropriations, and from the appropriation by act of July 25, 1868, of \$1,500,000 for "repairs, preservation, extension and completion of certain public works on river and harbor improvements," and will be continued as long as any portion of present means is unapplied.</p>			
6. PUBLIC BUILDINGS AND GROUNDS.			
For repairs and improvements of public buildings and grounds heretofore under the direction of Commissioner of Public Buildings.....	526,000 00		\$155,000 00
For compensation of persons employed in and about the public buildings and grounds.....	51,430 00		47,156 00
For continuing the construction of the Washington aqueduct.....	685,338 00		33,000 00
Total under the direction of the War Department.....		65,689,388 85	33,427,681 00

## ESTIMATES OF APPROPRIATIONS.

*Estimates of appropriations, &c.—Continued.*

	References to explanations and details.	Estimates of appropriations required for the service of the fiscal year ending June 30, 1870.	Appropriations for the service of the fiscal year ending June 30, 1869.
<b>UNDER THE DIRECTION OF THE NAVY DEPARTMENT.</b>			
The Secretary of the Navy estimates as follows:			
(For details see from page 245 to 257.)			
For pay of the navy .....		\$7,389,726 67	
For repairs of buildings and incidental expenses in navy yards .....		1,285,996 00	
For pay of civil establishment in navy yards, hospitals, &c. ....		425,839 75	
For ordnance .....		450,000 00	
For coal, hemp, and equipments .....		1,320,000 00	
For navigation and navigation supplies .....		207,500 00	
For Naval Academy .....		210,544 40	
For Naval Observatory and Nautical Almanac .....		40,500 00	
For repairs and preservation of vessels, &c. ....		3,790,500 00	
For steam machinery, tools, &c. ....		1,305,000 00	
For provisions and clothing .....		1,672,500 00	
For repairs of naval hospitals and laboratory .....		46,000 00	
For contingent .....		1,674,500 00	
For marine corps .....		1,174,767 77	
Total under the direction of the Navy Department .....		\$20,993,414 59	\$17,346,102 02

# RECAPITULATION.

H. Ex. Doc. 3-6

## CIVIL LIST.

Legislative .....	\$5, 149, 992 60	\$3, 423, 753 23
Executive .....	15, 851, 806 00	11, 808, 956 22
Surveyors general, their clerks, &c. ....	117, 700 00	75, 500 00
Mint of the United States and branches and assay office in New York .....	704, 007 00	617, 802 68
Independent treasury .....	641, 369 00	467, 571 00
Governments in the Territories .....	315, 900 00	259, 500 00
Judiciary .....	1, 916, 850 00	1, 306, 700 00
Intercourse with foreign nations .....	1, 325, 334 00	1, 206, 434 00

## MISCELLANEOUS.

Under the direction of the Treasury Department :

Expenses in relation to loans and treasury notes .....	1, 800, 000 00	1, 250, 000 00
Facilitating communication between the Atlantic and Pacific by telegraph .....	40, 000 00	40, 000 00
Supplying deficiency in the fund for relief of sick and disabled seamen .....	300, 000 00	150, 000 00
Salaries of supervising and local inspectors of steamboats, &c. ....	122, 400 00	122, 400 00
Detecting and bringing to trial and punishment persons engaged in counterfeiting .....	250, 000 00	150, 000 00
Meeting expenses in the prosecution, &c., of claims due the United States .....	50, 000 00	15, 000 00
Compensation of attorneys in cases where the United States are concerned, and not otherwise provided for .....	50, 000 00	.....
Collection of reliable statistical information concerning the gold and silver mines of the western States and Territories .....	10, 000 00	.....
Salaries of commissioners for revising and consolidating the statutes of the United States, &c. ....	25, 000 00	17, 000 00
Payment of claims admitted and certified in course of settlement at the treasury for fees erroneously collected by special agents, &c. ....	.....	.....
Survey of the coast of the United States .....	35, 600 00	.....
Light-house establishment .....	615, 000 00	450, 000 00
Building, &c., sundry light-houses, &c. ....	1, 477, 007 00	1, 456, 942 00
Life-saving stations on the coast .....	2, 079, 400 00	.....
Revenue cutter service .....	23, 800 00	23, 800 00
Sundry custom-houses, &c. ....	1, 237, 290 00	1, 237, 290 00
	2, 274, 500 00	933, 008 00

## ESTIMATES OF APPROPRIATIONS.

## Recapitulation—Continued.

	Estimates of appropriations required for the service of the fiscal year ending June 30, 1870.	Appropriations for the service of the fiscal year ending June 30, 1863.
Mail steamship service.....	\$625,000 00	\$37,500 00
Supplying deficiency in the revenues of the Post Office Department.....	6,740,000 00	
Under the direction of the Department of the Interior:		
Rent of offices for surveyors general, &c.....	30,700 00	12,000 00
Public works in Washington.....	117,000 00	130,000 00
Smithsonian Institution.....	4,000 00	4,000 00
Jail in the District of Columbia.....	2,000 00	2,000 00
Government hospital for the insane.....	123,500 00	90,500 00
Metropolitan police.....	211,050 00	211,050 00
Columbia institution for the deaf and dumb.....	101,500 00	12,500 00
Columbia hospital for women and lying-in asylum.....	75,000 00	15,000 00
Collecting revenue from sale of public lands.....	310,400 00	260,300 00
Surveying the public lands.....	385,270 00	380,000 00
Pensions.....	23,250,000 00	30,350,000 00
Current expenses of Indian department.....	227,700 00	180,650 00
Annuities to Indian tribes.....	1,734,784 24	1,969,937 02
Miscellaneous items of Indian department.....	977,898 46	571,193 00
Under the direction of the War Department:		
Army proper.....	52,184,761 97	32,200,413 00
Armories, arsenals, and munitions of war.....	9,323,700 00	725,300 00
Military Academy.....	334,398 88	266,812 00
Fortifications and other works of defence.....	2,360,500 00	
Harbor and river improvements, &c.....	7,223,250 00	
Public buildings and grounds in Washington, &c.....	1,262,768 00	235,156 00
Under direction of the Navy Department:		
Pay of the navy, navy yards, &c., including marine corps.....	20,993,414 59	17,346,102 02
	158,014,011 74	110,715,070 17

N. L. JEFFRIES, Register.

TREASURY DEPARTMENT, Register's Office, November 28, 1868.

*Estimates of permanent appropriations, both specific and indefinite, made by former acts of Congress, which may be required for the service of the fiscal year ending June 30, 1870.*

## MISCELLANEOUS.

For marine hospital fund, per act of May 3, 1803; 2 Laws, page 192.....	\$160,000 00
For repayment to importers the excess of deposits for unascertained duties, per act of March 3, 1839; 5 Laws, pages 348 and 349, section 5.....	2,500,000 00
For expenses of the Smithsonian Institution, per act of August 10, 1846; 9 Laws, page 102, and act of February 8, 1867; 14 Laws, page 391.....	39,000 00
For compensation to the Post Office Department for mail services performed for the several departments of the government, per act of March 3, 1847; 9 Laws, page 201, section 12.....	200,000 00
For further compensation to the Post Office Department for mail services performed for the two Houses of Congress, per act of March 2, 1851; 9 Laws, page 591, section 9.....	500,000 00
For payment of horses and other property lost or destroyed in the military service of the United States, per act of March 3, 1849; 9 Laws, page 414, and act of March 3, 1863; 12 Laws, page 743, section 5.....	350,000 00
For payment of debentures or drawbacks, bounties, and allowances, per act of March 3, 1866; 14 Laws, page 354.....	800,000 00
For fines, penalties, and forfeitures received from customs, per same resolution.....	600,000 00
For storage, cartage, drayage, and labor, per same resolution.....	150,000 00
For expenses of collecting the revenue from customs, per joint resolution of May 3, 1866; 14 Laws, page 354.....	4,200,000 00
For refunding duties erroneously or illegally collected, per 44th section of act of June 30, 1854, as amended.....	600,000 00
For allowance or drawback on alcohol and rum, as per 54th section of act of July 20, 1868.....	350,000 00
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	10,449,000 00
For civilization of Indians, per act of March 3, 1819.....	10,000 00
For arming and equipping the militia, per act of April 23, 1808.....	200,000 00
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	10,659,000 00

## INTEREST ON THE PUBLIC DEBT.

On the loan of 1858.....	\$1,000,000 00
On the loan of 1860.....	351,100 00
On the loan of 1861, (February 8).....	1,104,900 00
On the loan of 1861, (Oregon war debt).....	56,700 00
On the loan of 1861, (July 17).....	11,359,035 00
On the loan of 1862.....	30,836,296 00
On the loan of 1863.....	4,500,000 00
On the loan of 1864, (March 3,) 10-40.....	9,728,365 00
On the loan of 1864, (March 3,) 5-20.....	232,950 00
On the loan of 1864, (June 30).....	7,533,678 00
On the loan of 1865.....	12,196,755 00
On consols of 1865.....	19,979,937 00
On consols of 1867.....	22,897,395 00
On consols of 1868.....	2,565,525 00
On Pacific railroad stock.....	2,378,040 00
On 3 per cent certificates.....	1,500,000 00
On navy pension fund.....	420,000 00
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	128,690,676 00
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	139,349,676 00

N. L. JEFFRIES, *Register*.

TREASURY DEPARTMENT,  
*Register's Office, November 28, 1868.*

*Estimates of permanent appropriations, both specific and indefinite, made by former acts of Congress, which may be required for the service of the three quarters of the fiscal year ending June 30, 1869.*

## MISCELLANEOUS.

For marine hospital fund, per act of May 3, 1803; 2 Laws, page 192.....	\$160,000 00
For repayment to importers the excess of deposits for unascertained duties, per act of March 3, 1839, 5 Laws, pages 348 and 349, section 5.....	1,800,000 00
For expenses of the Smithsonian Institution, per act of August 10, 1846, 9 Laws, page 102, and act of February 8, 1867, 14 Laws, page 391.....	19,500 00
For compensation to the Post Office Department for mail services performed for the several departments of the government, per act of March 3, 1847, 9 Laws, page 201, section 12.....	200,000 00
For further compensation to the Post Office Department for mail services performed for the two houses of Congress, per act of March 2, 1851, 9 Laws, page 591, section 9.....	500,000 00
For payment of horses and other property lost or destroyed in the military service of the United States, per act of March 3, 1849, 9 Laws, page 414, and act of March 3, 1863; 12 Laws, page 743, section 5.....	250,000 00
For expenses of collecting the revenue from customs, per joint resolution of May 3, 1866, 14 Laws, page 354.....	2,100,000 00
For fines, penalties, and forfeitures received from customs, per same resolution.....	600,000 00
For storage, cartage, drayage, and labor, per same resolution.....	150,000 00
For payment of debentures or drawbacks, bounties, and allowances, per act of March 3, 1849, 9 Laws, page 398.....	600,000 00
For refunding duties erroneously or illegally collected, per 171st section of act of June 30, 1864, as amended.....	550,000 00
For allowance or drawback on articles on which internal tax has been paid, per 171st section of act of June 30, 1864, as amended.....	\$250,000 00
For drawbacks and expenditures of alcohol and rum, as per 54th section act July 20, 1868.....	100,000 00
	<hr/> 350,000 00
	<hr/> 7,279,500 00
For bounties, per acts of July 26 and 28, 1866.....	6,000,000 00
	<hr/> 13,279,500 00

## INTEREST ON THE PUBLIC DEBT.

On the loan of 1858.....	\$500,000 00
On the loan of 1860.....	175,550 00
On the loan of 1861, (February 8).....	552,450 00
On the loan of 1861, (July 17).....	5,679,517 50
On the loan of 1862.....	30,886,296 00
On the loan of 1863.....	2,250,000 00
On the loan of 1864, (March 3,) 10-40.....	4,864,182 50
On the loan of 1864, (March 3,) (5-20).....	232,950 00
On the loan of 1864, (June 30).....	7,533,678 00
On the loan of 1865.....	12,196,755 00
On consols of 1865.....	9,989,968 50
On consols of 1867.....	11,448,697 50
On consols of 1868.....	1,282,762 50
On Pacific railroad stock.....	1,189,020 00
On three-year 6 per cent. compound interest notes.....	1,000,000 00
On 3 per cent. certificates.....	1,200,000 00
On navy pension fund.....	210,000 00
	<hr/> 91,191,827 50
	<hr/> 104,471,327 50

N. L. JEFFRIES. *Register.*

TREASURY DEPARTMENT,  
*Register's Office, November 28, 1868.*

*Statement of estimated balances of existing appropriations which will be unexpended on June 30, 1869; part of which will be required for the payment of the liabilities of the present fiscal year, but which will not be drawn from the treasury until after June 30, 1869; and also the amounts which may be carried to the surplus fund on June 30, 1869; stated in pursuance of the 8th section of the act of May 1, 1820.*

Heads of appropriations.	Estimated balances of existing appropriations on June 30, 1869.	Amounts which may be carried to the surplus fund on June 30, 1869.
Expenses of the execution of the neutrality act.....	\$5,000 00	.....
Salaries of the interpreters to the consulates in China.....	6,000 00	.....
Salary of the interpreter to the mission in Japan.....	7,000 00	.....
Intercourse with the Barbary powers.....	3,700 80	.....
An act to encourage immigration.....		\$5,000 00
Relief and protection of American seamen.....	50,000 00	.....
Office rent for consuls.....	54,716 98	.....
Salaries of consuls general, &c.....	100,000 00	.....
Salaries of commissioners of direct tax in insurrectionary districts of the United States.....	10,000 00	30,000 00
Contingent expenses of direct tax in insurrectionary districts of the United States.....	1,000 00	15,000 00
Expenses incident to an act to provide a national currency.....		2,505 54
Court-house and post office at Memphis, Tennessee.....		34,856 10
Gold medal to Cornelius Vanderbilt.....		242 00
Light-ship or light-house at the Hen and Chickens entrance at Buzzard's Bay, Massachusetts.....	7,814 74	.....
Replacing the present stakes at White Hali Narrows, New York.....	1,009 83	.....
Light-house at Hart island, New York.....	4,275 23	.....
Rebuilding light-house at Cape Hatteras, North Carolina.....	25,000 00	.....
Light-house at Bay Point, Port Royal entrance, South Carolina.....	50,000 00	.....
Rebuilding light-house tower and keeper's dwelling, St. Simon's, Georgia.....	18,000 00	.....
Light-house at Cape Fear river, North Carolina.....	9,626 26	.....
Light-house at Southwest Pass, Louisiana.....	58,600 00	.....
Light-house on Mare island, San Francisco bay, California.....	9,959 00	.....
Light-house at Trinidad bay.....	15,000 00	.....
Fog or ear signals to be erected in connection with the light-house on Point del Reys, California.....	2,500 00	.....
Light-house at Punta Arenas, California.....	35,000 00	.....
Light-house at Punta Delos Keys, California.....	26,302 97	.....
Light-house at Point Ano Nuevo, California.....	50,000 00	.....



## ESTIMATES OF APPROPRIATIONS.

*Statement of estimated balances of existing appropriations, &c.—Continued.*

Heads of appropriations.	Estimated balances of existing appropriations on June 30, 1869.	Amounts which may be carried to the surplus fund on June 30, 1869.
Light-house at Beaver bay, Lake Superior, Minnesota.....	\$15,000 00	
Light-house and pier-light at South Haven, Michigan.....	6,000 00	
Beacon-light at mouth of Fox river, Wisconsin.....	11,000 00	
One or more permanent beacons in the lower bay of New York.....	35,000 00	
Light-house at Bertran bay, Michigan.....	6,000 00	
Light-house at Braddock Point, Georgia, in place of Calibogue light-vessel.....	10,000 00	
Light-house to mark Tybee Island knoll, Georgia.....	15,000 00	
Custom-house at Newport.....		\$10,000 00
Compensation of clerks in the office of the Paymaster General.....	141,946 86	
Compensation of clerks in the office of the Commissary General.....	38,950 40	
Additional compensation to employes in the office of the Secretary of War, &c., per act of July 23, 1866.....		6,640 00
Compensation of translator in the office of the surveyor general in New Mexico and Arizona.....		23 27
Expenses of depositing public moneys by receivers.....	80,255 40	6,000 00
Surveying the public lands in Wisconsin.....		50,000 00
Fulfilling treaties with Creeks.....		6,300 00
Fulfilling treaties with Pottawatomies.....		
Army pensions to widows and orphans.....	10,000,000 00	
Subsistence of the army.....	118,840 45	37,934,105 24
Telegraph for military purposes.....		150,000 00
Fire-proof storehouses at Jeffersonville.....	233,044 31	
Purchase, construction and maintenance of steam-rans.....	7,286,160 43	
Ordnance, ordnance stores and supplies.....	300,000 00	1,000,000 00
Gunpowder and lead.....	800,000 00	
Manufacture of arms at the national armory.....	30,000 00	33,000 00
Purchase of arms for volunteers and regulars.....	55,000 00	
Magazine for storing gunpowder.....		10 06
Fort Niagara, New York.....		15 70
Fort Clinch, Florida.....		
Fortifications on Ship Island, Mississippi.....		
Repairs of Fort Moultrie, Charleston, South Carolina.....		347 04
Collecting, drilling, and organizing volunteers.....	614,722 14	13,000,000 00
Draft and substitute fund.....	604,654 36	8,000,000 00

Expenses of Commanding General's office.....	3,386 35	100,000 00
Providing for the comfort of sick and discharged soldiers.....	100,000 00	100,000 00
Sick and wounded soldiers' fund.....	100,000 00	100,000 00
Purchase of books of tactics.....	47,431 85	2,700 32
Payment of balances to certain States, per act of March 3, 1817.....	3,400 00	69 00
Relief of certain drafted men.....	100,000 00	63,116 23
Repairs and construction of roads and bridges for armies in the field.....	100,000 00	130,578 72
Bounty for the destruction of enemies' vessels.....	4,000 00	236,000 00
Extra pay to officers serving in the Pacific.....	5,216 00	100,000 00
Medals of honor.....	.....	600,000 00
Pay of superintendents and civil employes.....	.....	.....
Emergencies at naval stations.....	.....	.....
New sectional floating dry-docks.....	.....	.....
Civil establishment of the Bureau of Yards and Docks.....	.....	.....
Contingent expenses of the Bureau of Yards and Docks.....	.....	.....
Enlistment bounties to seamen.....	200,000 00	.....
Naval hospital fund.....	300,000 00	.....
Relief of the officers and men of the United States steamer Monitor.....	2,000 00	.....
Relief of the officers and men of the United States steamer Cairo.....	7,000 00	.....
Relief of the officers and men of the United States transport Governor.....	500 00	.....
Redemption of bounty-land stock.....	8,575 00	.....
Payment of interest on redemption of bounty-land stock.....	2,772 99	.....
Redemption of United States five per cent. stock, per act of August 10, 1846.....	1,104 91	.....
To make good the interest on stocks of the State of Arkansas held in trust for the Chickasaw Indians.....	5,400 00	.....
Payment of such creditors of Texas as are comprehended in act of September 9, 1850.....	111,886 14	.....
Interest on two-years treasury notes, per act of March 2, 1861.....	1,757 31	.....
Interest on the funded debt, per act of March 3, 1817.....	673 79	.....
To which add estimated amount of existing appropriations which will not be required for the service of the current fiscal year:	.....	.....
Civil service.....	8,865,764 07	.....
Pensions and Indian.....	14,558,831 49	.....
War Department.....	10,608,621 65	.....
Navy Department.....	12,332,327 76	.....
	68,322,803 37	61,536,589 98

N. L. JEFFRIES, Register.

TREASURY DEPARTMENT, Register's Office, December 2, 1868.

## STATE DEPARTMENT.

DEPARTMENT OF STATE,

*Washington, November 20, 1868.*

SIR: I have the honor to return herewith your "statement of appropriations" with the blanks filled up as requested.

Your obedient servant,

WILLIAM H. SEWARD.

Hon. HUGH McCULLOCH,  
*Secretary of the Treasury.*

## ESTIMATES OF APPROPRIATIONS.

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*Balances of appropriations on the 1st day of July, 1868.*

Heads of appropriations.	Balances of appropriations on the 1st July, 1868.	Amounts necessary to execute contracts or pay expenditures properly chargeable to each balance.
DEPARTMENT OF STATE.		
Expenses incurred by Department of State in sending despatches over the Atlantic cable.....	\$60,000 00	\$60,000 00
Reports of the decisions of the Supreme Court.....	2,000 00	2,000 00
Salaries of ministers of the United States to Great Britain, &c.....	12,034 42	12,034 42
Salaries of United States secretaries of legation.....	5,977 78	5,977 78
Salaries of assistant secretaries of legation at London and Paris.....	2,824 07	2,824 07
Salary of secretary of legation to Turkey, acting as interpreter.....	7,947 87	7,947 87
Salary of secretary of legation at China, acting as interpreter.....	6,865 43	6,865 43
Contingent expenses of all missions abroad.....	2,555 55	2,555 55
Contingent expenses of foreign intercourse.....	104,733 33	104,733 33
Interpreters, guards, and other expenses of the consulates at Constantinople, Smyrna, &c.....	3,423 76	3,423 76
Salary of the interpreters to the consulates in China.....	11,196 90	11,196 90
Salary of the interpreter to the mission to Japan.....	8,662 60	8,662 60
Intercourse with the Barbary Powers.....	8,700 80	8,700 80
Expenses of the act relating to habeas corpus.....	49,900 00	49,900 00
Salary of commissioner and consul general to Hayti and Dominica.....	18,810 25	18,810 25
Salary of a commissioner and consul general to Liberia.....	10,202 37	10,000 00
Rent of prisons for American convicts in Japan, China, Siam, and Turkey.....	86 39	86 39
Salaries of marshals of consular courts in Japan, China, Siam, and Turkey.....	8,095 95	8,095 95
Rescuing citizens of the United States from shipwreck.....	10,000 00	10,000 00
An act to encourage immigration.....	6,884 25	2,000 00
Expenses of the Universal Exhibition at Paris.....	4,194 76	4,194 76
Awards under convention between United States and Peru.....	2,038 79	
Awards under convention with the King of the French.....	4,945 94	
Awards under convention with the Mexican republic.....	2,950 47	
Awards under convention with the Emperor of Brazil.....	8,741 78	
Awards under 15th article between United States and Mexico.....	207,449 37	
Claims on Spain—Trust fund.....	2,427 31	
Relief and protection of American seamen.....	71,008 35	
Office rent for United States consuls.....	72,122 28	
Blank books, &c., for United States consuls.....	1,160 18	
Salaries of United States consuls and commercial agents.....	297,917 60	

## ESTIMATES OF APPROPRIATIONS.

*Balances of appropriations on the 1st day of July, 1868.*

Heads of appropriations.	Balances of appropriations on the 1st July, 1868.	Amounts necessary to execute contracts or pay expenditures properly chargeable to each balance.
TREASURY PROPER.		
Compensation and mileage of senators of the United States .....	\$192,000 00	\$192,000 00
Compensation of officers, clerks, &c., receiving an annual salary in the service of the Senate .....	19,045 62	19,045 62
Congressional Globe and Appendix for United States Senate .....	13,764 09	13,764 09
One complete set of Congressional Globe and Appendix .....	27,293 81	27,293 84
Paying the publishers of Congressional Globe and Appendix .....	7,306 68	7,306 68
Usual extra compensation to reporters of United States Senate .....	4,800 00	4,800 00
Furniture, repairs, and carpets for United States Senate .....	5,000 00	5,000 00
Hydration of the atmosphere of the Senate chamber .....	3,000 00	3,000 00
Additional labor in the folding room and around the Senate chamber .....	5,000 00	5,000 00
Expenses of the trial of the impeachment of Andrew Johnson .....	2,179 58	2,179 58
Compensation and mileage of members of the House of Representatives .....	508,607 59	508,607 59
Compensation of officers, clerks, &c., receiving an annual salary in the service of the House of Representatives .....	1,086 10	1,086 10
Newspapers for House of Representatives .....	2,185 85	2,185 85
Capitol police for House of Representatives .....	412 50	412 50
24 copies of Congressional Globe and Appendix for House of Representatives .....	4,107 23	4,107 23
One complete set of Congressional Globe and Appendix for House of Representatives .....	18,268 88	18,268 88
Usual extra compensation to reporters for House of Representatives .....	1,600 00	1,600 00
Compensation of librarian and assistants, messengers, &c., library of Congress .....	1,999 61	1,999 61
Contingent expenses library of Congress .....	500 00	500 00
Ornamenting the Capitol with works of art .....	8,500 00	8,500 00
Picture to be painted by W. H. Powell for the Capitol .....	18,000 00	18,000 00
Portraits of the Presidents of the United States for the Executive Mansion .....	3,000 00	3,000 00
Purchase of the bust of Pulaski .....	1,000 00	1,000 00
Replacing the works of the exploring expedition .....	1,346 10	1,346 10
Putting in order the plates of the exploring expedition .....	457 79	457 79
To pay arrears due authors and artists of the exploring expedition .....	5,837 75	5,837 75
Completion of publication of the works of the exploring expedition .....	17 14	17 14

Paper for the public printing.....	308,561 59	368,561 59
Mapping in cases pending in the Supreme Court of the United States.....	7,714 23	7,714 23
Salaries of five judges of the Court of Claims.....	19,984 59	19,984 59
Stationery, fuel, gas, labor, &c., for the Court of Claims.....	3,000 00	3,000 00
Payments of judgments to be rendered by Court of Claims.....	988,736 39	988,736 39
Compensation of the President of the United States.....	7,352 94	7,352 94
Compensation of private secretary, clerks, steward, &c., to President of the United States.....	2,505 82	2,505 82
Contingent expenses of the Executive office.....	1,000 00	1,000 00
Compensation of the Secretary of the Treasury, Assistant Secretary, clerks, &c., in his office.....	24 68	24 68
Labor, blank books, &c., office of Secretary of the Treasury.....	6,090 09	6,090 09
Compensation of additional clerks office of Secretary of the Treasury, (act of July 27, 1861).....	87,532 12	87,532 12
Compensation of additional clerks employed by Secretary of the Treasury, (acts of March 14 and May 20, 1862).....	205 63	205 63
Stationery for the Treasury Department.....	39,513 19	39,513 19
Compensation of the First Comptroller of the Treasury, clerks, &c., in his office.....	1,989 24	1,989 24
Blank books, &c., office of First Comptroller.....	743 06	743 06
Compensation of the Second Comptroller of the Treasury, clerks, &c., in his office.....	971 81	971 81
Compensation of the First Auditor of the Treasury, clerks, &c., in his office.....	3,862 09	3,862 09
Blank books, &c., for First Auditor.....	696 14	696 14
Compensation of the Second Auditor of the Treasury, clerks, &c., in his office.....	183 05	183 05
Blank books, &c., office of Second Auditor.....	7,500 28	7,500 28
Compensation of clerks, office of Second Auditor, to facilitate payment of soldiers' bounties.....	30,000 00	30,000 00
Rent of building for clerks who cannot be accommodated in old Treasury building.....	3,500 00	3,500 00
To enable the Secretary of the Treasury to provide temporary accommodations for State Department, and for such of the clerks of the Second Auditor as cannot be accommodated in Winder's building.....	77 81	77 81
Compensation of the Third Auditor of the Treasury, clerks, &c., in his office.....	12,308 34	12,308 34
Blank books, &c., office of Third Auditor.....	2,342 09	2,342 09
Compensation of the Fourth Auditor of the Treasury, clerks, &c., in his office.....	10,624 27	10,624 27
Blank books, &c., office of Fourth Auditor.....	50 00	50 00
Compensation of the Fifth Auditor of the Treasury, clerks, &c., in his office.....	2,798 15	2,798 15
Blank books, &c., office of Fifth Auditor.....	354 78	354 78
Compensation of Auditor of the Treasury for the Post Office Department, clerks, &c., in his office.....	795 64	795 64
Blank books, &c., office of Auditor for the Post Office Department.....	1,774 21	1,774 21
Compensation of the Treasurer of the United States, clerks, &c., in his office.....	28,563 69	28,563 69
Blank books, &c., for Treasurer of the United States.....	14,818 25	14,818 25
Compensation of the Register of the Treasury, clerks, &c., in his office.....	32,324 28	32,324 28
Blank books, &c., for Register of the Treasury.....	980 16	980 16
Compensation of the Solicitor of the Treasury, clerks, &c., in his office.....	2,910 10	2,910 10
Compensation of the Commissioner of Customs, clerks, &c., in his office.....	3,786 31	3,786 31
Blank books, &c., for Commissioner of Customs.....	1,654 83	1,654 83
Compensation of the Comptroller of the Currency, clerks, &c., in his office.....	71,264 80	71,264 80
Blank books, &c., for Comptroller of the Currency.....	3,897 63	3,897 63

## ESTIMATES OF APPROPRIATIONS.

*Balances of appropriations, &c.—Continued.*

Heads of appropriations	Balances of appropriations on the 1st July, 1868.	Amounts necessary to execute contracts or pay expenditures properly chargeable to each balance.
Compensation of clerks, &c., office of the Light-house Board	\$1,786 93	\$1,786 93
Blank books, &c., for office of the Light-house Board	961 79	961 79
Bureau of Statistics; laborers, office furniture, carpets, files, and miscellaneous items	33 98	33 98
Compensation of watchmen and laborers, southeast executive building	1,816 21	1,816 21
Fuel, labor, lights, &c., southeast executive building	895 09	895 09
Furniture and repairs, and miscellaneous items for treasury bureaus at Washington	943 21	943 21
Continuation of the treasury building	621 99	621 99
Compensation of the Secretary of the Navy, Assistant Secretary, clerks, messengers, &c., in his office	45,131 14	45,131 14
Blank books, &c., office of Secretary of the Navy	2,400 00	2,400 00
Compensation of clerks, &c., Bureau of Yards and Docks	4,147 30	4,147 30
Blank books, &c., Bureau of Yards and Docks	5,323 62	5,323 62
Compensation of clerks, &c., Bureau of Equipment and Recruiting	2,434 42	2,434 42
Compensation of clerks, &c., Bureau of Construction and Repair	6,331 38	6,331 38
Blank books, &c., Bureau of Construction and Repair	900 00	900 00
Compensation of clerks, &c., Bureau of Steam Engineering	19,261 98	19,261 98
Blank books, &c., Bureau of Steam Engineering	3,750 00	3,750 00
Compensation of clerks, &c., Bureau of Ordnance	11,602 91	11,602 91
Blank books, &c., Bureau of Ordnance	1,760 09	1,760 09
Compensation of clerks, &c., Bureau of Provisions and Clothing	22,511 22	22,511 22
Blank books, &c., Bureau of Provisions and Clothing	3,735 59	3,735 59
Compensation of clerks, &c., Bureau of Medicine and Surgery	7,988 95	7,988 95
Blank books, &c., Bureau of Medicine and Surgery	67 26	67 26
Compensation of clerks, &c., Bureau of Navigation	10,960 55	10,960 55
Blank books, &c., Bureau of Navigation	1,100 00	1,100 00
Compensation of watchmen and laborers, southeast executive building	2,687 46	2,687 46
Labor, fuel, lights, &c., southeast executive building	1,700 00	1,700 00
Compensation of the Commissioner of Education, and clerks in his office	1,601 10	1,601 10
Stationery, &c., office of Commissioner of Education	3,555 06	3,555 06
General salary account of the Post Office Department	3,232 17	3,232 17
Blank books, &c., for the Post Office Department	87 50	87 50

Mail steamship service between San Francisco, Japan, and China.....	6845, 6846	67
Act to facilitate communication between the Atlantic and Pacific States by electric telegraph.....	03	
Compensation of the Commissioner of Agriculture, clerks, &c., in his office.....	1, 692	27
Stationery, fuel, light, and miscellaneous items.....	2, 118	67
Collection of agricultural statistics.....	2, 540	59
Propagation and distribution of valuable plants, cuttings, &c.....	1, 603	88
Purchase and distribution of new and valuable seeds, &c.....	41	66
Experimental garden on reservation No. 2; salary of fireman, &c.....	16, 178	96
Purchase and distribution of seeds in southern States.....	1	63
Erection of a department of agriculture on reservation No. 2.....	38	46
Compensation of the Attorney General of the United States, clerks, &c., in his office.....	5, 678	18
Fuel, labor, &c., office of Attorney General.....	6, 693	76
Purchase of law and necessary books, office of Attorney General.....	235	78
Legal assistance in the disposal of private land claims in California.....	966	78
Publishing 300 sets of Opinions of Attorneys General of the United States.....	29, 668	61
Furnishing suitable rooms for office of Attorney General, if necessary for him to remove from the Treasury Dept.....	4, 100	00
Supreme Court of the United States: salary of Chief Justice and associate judges.....	10, 000	00
Supreme and orphans' court of the District of Columbia: salary of chief justice and associate judges.....	41, 747	95
Salaries of judges of United States district courts.....	1, 828	85
Salaries of United States district attorneys.....	29, 892	26
Salaries of United States marshals.....	19, 047	78
Territory of Arizona.—Compensation of governor, judges, &c.....	10, 722	98
Compensation and mileage of members of assembly, &c.....	2, 005	90
Contingent expenses.....	29, 000	00
Interpreter and translator in executive office.....	500	00
Territory of Colorado.—Preparing and printing laws.....	250	00
Compensation of governor, judges, &c.....	5, 000	00
Compensation and mileage of members of assembly, &c.....	2, 360	56
Territory of Dakota.—Compensation of governor, judges, &c.....	2, 979	65
Compensation and mileage of members of assembly, &c.....	851	85
Contingent expenses.....	1, 742	37
Territory of Idaho.—Compensation of governor, judges, &c.....	10	78
Compensation and mileage of members of assembly, &c.....	4, 782	07
Contingent expenses.....	27, 000	00
Territory of Montana.—Compensation of governor, judges, &c.....	1, 000	00
Compensation and mileage of members of assembly, &c.....	4, 166	24
Contingent expenses.....	5, 850	77
Territory of Nebraska.—Compensation of governor, judges, &c.....	353	00
Compensation and mileage of members of assembly, &c.....	18, 124	31
Contingent expenses.....	22, 530	14
	1, 217	63

6845, 6846 67

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## ESTIMATES OF APPROPRIATIONS.

*Balances of appropriations, &c.—Continued.*

Heads of appropriations.	Balances of appropriations on the 1st July, 1868.	Amounts necessary to execute contracts or pay expenditures properly chargeable to each balance.
Territory of Nevada—Compensation of governor, judges, &c.....	\$4,310 78	\$4,310 78
Compensation and mileage of members of assembly, &c.....	18,449 49	18,449 49
Territory of New Mexico—Compensation of governor, judges, &c.....	6,801 76	6,801 76
Compensation and mileage of members of assembly, &c.....	4,930 16	4,930 16
Territory of Utah—Compensation of governor, judges, &c.....	2,488 24	2,488 24
Compensation and mileage of members of assembly, &c.....	446 78	446 78
Territory of Washington—Compensation of governor, judges, &c.....	4,240 78	4,240 78
Compensation and mileage of members of assembly, &c.....	1,350 38	1,350 38
Contingent expenses.....	1,222 40	1,222 40
Salaries and expenses of steamboat inspectors.....	133 76	133 76
Salaries of commissioners of direct taxes in insurrectionary districts of the United States.....	*50,382 57	.....
Contingent expenses of commissioners of direct taxes in insurrectionary districts of the United States.....	117,824 23	.....
Revision and consolidation of the statutes of the United States.....	13,416 19	13,416 19
Salaries of the assistant treasurers of the United States.....	24,794 53	24,794 53
Salaries of clerks, &c., office of assistant treasurer at Boston.....	13,231 56	13,231 56
Salaries of clerks, &c., office of assistant treasurer at New York.....	25,236 54	25,236 54
Checks and certificates of deposit for office of assistant treasurer at New York and other offices.....	29,970 18	29,970 18
Compensation of additional clerks, authorized by act of August 6, 1846.....	172,327 65	172,327 65
Safe keeping of the public revenue; contingent expenses under act of August 6, 1846.....	285,469 43	285,469 43
Expenses incident to an act to provide a national currency.....	2,505 54	(Not wanted)
Preventing the abrasion, counterfeiting, &c., of the coins of the United States.....	4,100 00	4,100 00
Plates, paper, special dies, &c., office of the Comptroller of the Currency.....	246,369 08	246,369 08
United States mint at Philadelphia—Purchase of publications relating to metals.....	1,000 00	1,000 00
United States branch mint at San Francisco—Wages of workmen, &c.....	65,396 43	65,396 43
Incidental and contingent expenses.....	110,611 50	110,611 50
Purchase of site and erection of a building.....	199,320 20	199,320 20
Establishing and enlarging.....	33,700 00	33,700 00
United States branch mint at New Orleans—Compensation of officers, clerks, &c.....	16,674 68	16,674 68
Wages of workmen.....	16,802 18	16,802 18
Incidental and contingent expenses.....	33,101 89	33,101 89

## ESTIMATES OF APPROPRIATIONS.

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United States branch mint at Charlotte, North Carolina—Compensation of officers, clerks, &c.....	4,588 65	4,588 65
Wages of workmen.....	4,441 00	4,441 00
Incidental and contingent expenses.....	801 66	801 66
United States branch mint at Dahlonega, Georgia—Compensation of officers, clerks, &c.....	3,000 00	3,000 00
Incidental and contingent expenses.....	1,678 03	1,678 03
United States branch mint at Denver, Colorado—Wages of workmen.....	20,146 35	20,146 35
Incidental and contingent expenses.....	11,051 00	11,051 00
United States branch mint at Dallas City, Texas—Compensation of officers, clerks, &c.....	1,950 00	1,950 00
Wages of workmen.....	99,491 05	99,491 05
Incidental and contingent expenses.....	244 02	244 02
United States assay office at New York—Compensation of officers, clerks, &c.....	4,290 45	4,290 45
Wages of workmen.....	71,451 00	71,451 00
Incidental and contingent expenses.....	5,000 00	5,000 00
Compensation of receiver at Santa Fé, acting as depository.....	5,456 70	5,456 70
Compensation of clerk, watchman, and porter, office of depository at Santa Fé.....	9,652 30	9,652 30
Compensation of designated depositaries.....	394 65	394 65
Compensation of special agents to examine books at the several depositories.....	1,659 01	1,659 01
Building vaults in United States depositories.....	285,815 59	285,815 59
Site and building for a post office in the city of New York.....	60,097 35	60,097 35
Court-house and post office at Portland, Me.....	27,000 89	27,000 89
Court-house and post office at Des Moines, Iowa.....	82 65	82 65
Court-house and post office at Madison, Wis.....	34,856 10	34,856 10
Court-house and post office at Memphis, Tenn.....	3,000 00	3,000 00
Ten per cent. for contingencies for United States courts at Key West, Fla.....	364 52	364 52
Survey of the Atlantic and Gulf coasts of the United States.....	337 44	337 44
Survey of the western coast of the United States.....	2,769 81	2,769 81
Survey of the Florida reefs and keys.....	3,909 47	3,909 47
Publishing observations made in the survey of the coast of the United States.....	2,000 00	2,000 00
Repairs of steamers used in the coast survey.....	7,417 99	7,417 99
Pay and rations of engineers of steamers used in the coast survey.....	41,782 38	41,782 38
Payment to Stephen G. Montano, act for payment of claims of Peruvian citizens, approved June 1, 1864.....	1,170 00	1,170 00
Payment to Juan del Carmen Vorge, section 13, act June 1, 1864.....	282 00	282 00
Gold medal to Cornelius Vanderbilt, joint resolution approved January 28, 1864.....	416,456 49	416,456 49
Smithsonian Institution.....	12,341 13	12,341 13
To pay taxes on lands owned by the United States.....	2,153 80	2,153 80
Collecting reliable statistical information concerning the gold and silver mines of the western States and Territories.....	9,985 78	9,985 78
Expenses of defending the people of Oregon from Cayuse Indians.....	15,000 00	15,000 00
Expenses of providing accommodations for internal revenue officers.....	23,521 46	23,521 46
Unprovided claims.....		

\* \$30,000 of this amount may be carried to the surplus fund.  
† \$15,000 of this amount may be carried to the surplus fund.

Not wanted.

Not wanted.

## ESTIMATES OF APPROPRIATIONS.

*Balances of appropriations, &c.—Continued.*

Hheads of appropriations.	Balances of appro- priations on the 1st July, 1868.	Amounts necessary to execute contracts or pay expenditures properly chargeable to each balance.
<b>PUBLIC DEBT.</b>		
Redemption of bounty land stock, acts February 11, 1847, and 3d March, 1849.....	\$8,575 00	\$8,575 00
Payment of interest on bounty land stock, acts February 11, 1847, and 3d March, 1849.....	2,772 99	2,772 99
Redemption of United States five per cent. stock for paying the principal and interest of the fourth and fifth instal- ments of the indemnity authorized by the 1st section act August 10, 1846.....	1,104 91	1,104 91
To make good the interest on stocks of the State of Arkansas held in trust by the Secretary of the Treasury for the Chickasaw Indians.....	5,400 00	5,400 00
Payment to such creditors of Texas as are comprehended in act of September 9, 1850.....	111,896 14	111,896 14
Interest on 2-year treasury notes, 4th section, act March 2, 1861.....	1,757 31	1,757 31
Interest on the funded debt, (old,) act March 3, 1817.....	673 79	673 79
<b>INTERNAL REVENUE.</b>		
Compensation of the Commissioner of Internal Revenue, clerks, stamps, &c.....	197,849 28	197,849 28
Office furniture, maps, labor, miscellaneous items, &c., office of Commissioner of Internal Revenue.....	86,571 42	86,571 42
Detecting and bringing to trial persons guilty of violating the internal revenue laws.....	67,608 02	67,608 02
Expenses of assessment and collection of internal revenue.....	180,733 47	180,733 47
<b>CUSTOMS.</b>		
Repairs and incidental expenses of refitting and improving fog signals and buildings connected therewith.....	11,447 83	11,447 83
Commissions to superintendents, act of March 3, 1851.....	2,208 63	2,208 63
Fuel and quarters for officers of the army serving on light-house duty.....	5,024 24	5,024 24
Repairing custom-house and post office at Bangor, Maine, act of July 6, 1862.....	24,843 60	24,843 60
For rebuilding the custom-house at Wicasset, Maine.....	24,766 00	24,766 00
Purchase of a site and erection of a building for a custom-house and post office at Machias, Maine.....	19,740 00	19,740 00
Custom-house and post office at Astoria, Oregon.....	25,000 00	25,000 00
Ten per cent. for the contingent expenses of the custom-house and post office, &c., at Ogdensburg, New York.....	4,633 25	4,633 25

# ESTIMATES OF APPROPRIATIONS.

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Ten per cent. for the contingent expenses of the custom-house, post office, and U. S. courts at Nashville, Tenn.....	9,216 69	9,216 69
Custom-house at Toledo, Ohio, act of August 4, 1854.....	12,759 64	12,759 64
Ten per cent. for the contingent expenses, &c., of the custom-house at Toledo, Ohio, act of August 4, 1854.....	649 69	649 69
Custom-house, post office, and United States courts at Nashville, Tennessee.....	94,984 70	94,984 70
Custom-house and post office at Dubuque, Iowa.....	921 04	921 04
Custom-house, post office, &c., at St. Paul, Minnesota.....	5,236 70	5,236 70
Purchase of a new and more eligible site for a marine hospital at or near Chicago, Illinois, &c., per 2d section act of June 20, 1864, and a building thereon.....	70,384 23	70,384 23
Marine hospital establishment.....	69,655 27	69,655 27
Repairs of marine hospital at Chelsea, Massachusetts, act of July 28, 1863.....	1,851 14	1,851 14
Repairs to the wharf and buildings at the bany depot at Wood's Hole, Massachusetts.....	11,000 00	11,000 00
Alterations in the day beacon at Connetquot Point, Providence river, Rhode Island.....	5,000 00	5,000 00
Light-house on Race Rock, entrance to Long Island sound, Connecticut.....	86,000 00	86,000 00
Purchase of lot and erection of suitable building thereon for the light-house establishment in N. York city or vicinity.....	5,709 81	5,709 81
Light-house depot at Staten Island, New York, act of March 2, 1867.....	33,788 00	33,788 00
New light-house on North Brother island or vicinity, East river, New York.....	16,000 00	16,000 00
Replacing the present stakes at Whitehall Narrows, New York.....	1,009 83	1,009 83
Repairs and renovations at Little Gull island light station, New York, including a fog signal.....	301 00	301 00
Rebuilding and suitably protecting Cedar island light station, New York.....	10,000 00	10,000 00
New light-house on Hart island, New York, or vicinity.....	6,600 00	6,600 00
Rebuilding the two light-house towers at Navesink, New Jersey, per act of 20th June, 1860.....	1,133 05	1,133 05
Rebuilding the light-house at Egg island, New Jersey.....	5,000 00	5,000 00
Compensation of fifty-four keepers of life stations, at \$200 each per annum, on the coast of New Jersey.....	4,884 04	4,884 04
Additional station houses, life-boats, &c. between Sandy Hook and Little Egg Harbor, coast of New Jersey.....	10,000 00	10,000 00
Repairing and relighting the light-house on Tucker's Beach, coast of New Jersey.....	999 67	999 67
Protecting the light-house site at Absconm, New Jersey.....	4,000 00	4,000 00
Contingent expenses of the life-saving stations on the coasts of Long Island and New Jersey.....	15,413 68	15,413 68
Commission of two superintendents of the life stations on the coasts of Long Island and New Jersey.....	816 87	816 87
To enable the Light-house Board to experiment with Daboll's and other signals, and to purchase the signal erected by Daboll and now in operation at New London, Connecticut, act of March 3, 1869.....	1,705 62	1,705 62
Beacon light on Sister island, St. Lawrence river, New York.....	808 26	808 26
Erection of an iron spindle on Success Rock, Long Island sound, New York.....	10,000 00	10,000 00
Erection of a barge once at New York.....	500 00	500 00
Construction of a first-class light-house at Assateague, in lieu of the present light-house, Virginia, per act of June 30, 1860.....	36,761 56	36,761 56
Rebuilding the first-class light-house at Cape Hatteras, North Carolina.....	466 27	466 27
New light-house at Bay Point, Port Royal entrance, South Carolina.....	75,000 00	75,000 00
Rebuilding light-house tower and keeper's dwelling at St. Simon's, Georgia.....	50,000 00	50,000 00
Repairs and renovations at Pensacola light station, Florida.....	45,000 00	45,000 00
Range lights on Morris island, as guides in crossing Charleston bar, South Carolina.....	20,000 00	20,000 00
Light-house at the mouth of Cape Fear river, North Carolina, act of June 20, 1860.....	15,000 00	15,000 00
	14,626 26	14,626 26

## ESTIMATES OF APPROPRIATIONS.

*Balances of appropriations. &c.—Continued.*

Heads of appropriations.	Balances of appropriations on the 1st July, 1868.	Amounts necessary to execute contracts or pay expenditures properly chargeable to each balance.
New iron stairways at Cape Lookout and Cape Hatteras light-houses, North Carolina.....	8,985 31	8,985 31
Rebuilding Sand Island light station, Alabama.....	80,000 00	80,000 00
Rebuilding Mobile Point light-house, Alabama.....	20,000 00	20,000 00
Repairs and renovations of the light stations at East Pascagoula, Mississippi, Techefuncti, Pass Manchac, Bayou St. John, Louisiana, and Choctaw Point, Alabama.....	31,494 64	31,494 64
Iron screw pile light-house, Southwest Pass, Louisiana.....	108,600 00	108,600 00
Light-house at mouth of Calcasieu river, Louisiana.....	7,500 00	7,500 00
Light-house at Trowbridge Point, Thunder Bay, Michigan.....	10,000 00	10,000 00
Light-house at Mendota, Lake Superior, Michigan.....	14,000 00	14,000 00
Protecting the foundation of Waugoshance light-house, Michigan.....	67,905 96	67,905 96
New light-house and fog signal on Granite Island, Lake Superior, Michigan.....	19,000 00	19,000 00
New light-house at Sturgeon's Point, Lake Huron, Michigan.....	15,000 00	15,000 00
Rebuilding the keeper's dwelling at Presque Isle light station, Lake Huron, Michigan.....	6,500 00	6,500 00
Rebuilding the keeper's dwelling at Muskegon light station, Lake Michigan, Michigan.....	6,000 00	6,000 00
Completion and protection of way to the light-house at Huron, Ohio.....	2,806 95	2,806 95
Erection of two lights near the mouth of Maumee river and bay.....	4,999 35	4,999 35
Light-house on north point of the peninsula dividing Grand Traverse bay.....	6,000 00	6,000 00
Light-house pier and light-house, Milwaukee, Wisconsin.....	1,259 59	1,259 59
Additional aids to navigation in Green bay, Wisconsin, including light-house on Mahnomah or Chambers's island, and beacon on Peshigo shoal.....	15,000 00	15,000 00
Light-house on Mare Island, San Francisco bay, California.....	9,989 00	9,989 00
Light-house at Trinidad bay, California.....	20,000 00	20,000 00
Fog or ear signals to be erected in connection with light-house on Point del Rey, California.....	2,500 00	2,500 00
Buoying out the channel and bar at the entrance to Humboldt bay, &c., California.....	4,898 00	4,898 00
Beacon light on the landing at Santa Barbara, California.....	6,700 00	6,700 00
Fog signal at Point Concepcion, California.....	6,000 00	6,000 00
Light-house at Punta Arena, California.....	65,000 00	65,000 00
Light-house at Cape Mendocino, California.....	3,167 06	3,167 06
Light-house at Punta de los Reyes, California.....	56,302 97	56,302 97
Light-house at Gray's harbor and buoying out channel and bar at said harbor, Washington Territory.....	14,661 00	14,661 00
Maintenance of a vessel for visiting lights, &c., for inspection and delivery of supplies, &c., for light-houses on the Pacific coast.....	16,394 32	16,394 32

# ESTIMATES OF APPROPRIATIONS.

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Unclaimed merchandise.....	25,545 13	25,545 13
Contingencies for life-saving apparatus on the coast of the United States.....	10,000 00	10,000 00
Establishment of ear signals at West Quoddy Head and Boon Island, Maine, &c.....	50,361 93	50,361 93
Beacon light on end of pier at Chicago, Illinois.....	3,000 00	3,000 00
Light-house on Beaver Bay, Lake Superior, Minnesota.....	15,000 00	15,000 00
Light-house on Point Peninsula, between Big and Little Rays Noquet, Michigan.....	1,707 97	1,707 97
Light-house at McGulpin's Point, Michigan.....	18,000 00	18,000 00
Repairs to light-house at Huron Island, Lake Superior, Michigan.....	7,000 00	7,000 00
Light-house and pier light at South Haven, Michigan.....	6,000 00	6,000 00
Beacon light at mouth of Fox river, Wisconsin.....	11,000 00	11,000 00
Removing and reconstructing beacon lights on Cape Henlopen, Delaware.....	7,595 07	7,595 07
Light-house at Cape Blanco, Oregon.....	69,000 00	69,000 00
Repairs and renovations of Block Island light-house, Rhode Island.....	459 53	459 53
Custom-house at Portland, Maine.....	26 21	26 21
Building or purchase of such other vessels as may be required for the revenue service.....	22,793 31	22,793 31
Rebuilding light-house at Saugerties, New York.....	5,000 00	5,000 00
Rebuilding Stuyvesant light-house, New York.....	5,000 00	5,000 00
One or more permanent beacons in the lower bay of New York.....	45,000 00	45,000 00
New iron stairway at Cape Henlopen light-house, Delaware.....	3,490 08	3,490 08
Light-house at Bertran bay, Michigan.....	6,000 00	6,000 00
One or two beacon lights at the entrance to Grand Island bay and harbor, Lake Superior, Michigan.....	6,000 00	6,000 00
Light-house at the harbor of White river, Michigan.....	10,000 00	10,000 00
Range lights at St. Clair flats, Lake St. Clair, Michigan.....	10,000 00	10,000 00
Survey of the works at White river and Manistee, (light-houses,) Michigan.....	60,000 00	60,000 00
Repairs and renovations at Bayley's harbor light station, Michigan.....	1,000 00	1,000 00
Repairs and renovations at Tybee light-house, Georgia.....	13,000 00	13,000 00
Light-house at Braddock's Point, Georgia, in place of Calibogue light-vessel.....	12,959 81	12,959 81
Light-house to mark Tybee Island knoll, Georgia.....	15,000 00	15,000 00
Completion of alterations of Philadelphia custom-house.....	15,000 00	15,000 00
Custom-house at Newport, Vermont.....	5,036 58	5,036 58
Securing the right of way and building a bridge across the canal to the marine hospital, near Portland, Maine.....	10,000 00	10,000 00
Expenses of collection and disposition of captured and abandoned property.....	3,000 00	3,000 00
Re-establish lights, &c., on the southern coast.....	60,876 50	60,876 50
Furniture and repairs of furniture for public buildings.....	65,030 22	65,030 22
Janitors for the Treasury Department.....	17,094 10	17,094 10
Repairs and preservation of custom-houses, marine hospitals, and other public buildings.....	7,130 78	7,130 78
Expenses of collecting the revenue from customs.....	3,789 97	3,789 97
	389,795 00	389,795 00

Not wanted.

## DEPARTMENT OF THE INTERIOR.

DEPARTMENT OF THE INTERIOR,  
*Washington, D. C., November 23, 1868.*

SIR: I have the honor to return herewith the lists of balances of appropriations existing on the books of the treasury to the credit of this department on the 1st of July, 1868, having caused appropriate action to be had thereon, as requested in your letter of the 20th instant.

I am, sir, very respectfully, your obedient servant,

O. H. BROWNING, *Secretary.*

Hon. HUGH McCULLOCH,  
*Secretary of the Treasury United States.*

*Balances of appropriations on the 1st of July, 1868, under the control of the Interior Department.*

ESTIMATES OF APPROPRIATIONS.

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Holds of appropriations.	Balances of appropriations on the 1st July, 1868.	Amounts necessary to execute contracts or pay expenditures properly chargeable to each balance.
<b>DEPARTMENT OF THE INTERIOR.</b>		
Compensation of the Secretary of the Interior, Assistant Secretary, clerks, &c.	\$1,307 12	1,307 12
Contingent expenses of the office of Secretary of the Interior, for books, stationery, furniture, and other contingencies, and books and maps for the library	22 53	22 53
General Land Office, compensation of Commissioner, clerks, messengers, &c.	222,241 78	222,241 78
Compensation of additional clerks and laborers in the General Land Office	93,573 68	93,573 68
For cash system, &c., under laws prior to September 28, 1850, &c.	30,890 39	30,890 39
Extra clerk hire for the service of the Indian Office for one year commencing August 1, 1854	30 00	30 00
For stationery, binding books, furniture, and miscellaneous items in the Pension Office	550 00	550 00
Compensation of additional clerks in the Pension Office	16,767 31	16,767 31
Compensation of the surveyor general of Iowa and Nebraska, and the clerks, &c., in his office	9,348 23	9,348 23
Compensation of the surveyor general of Minnesota, and the clerks, &c., in his office	1,002 79	1,002 79
For binding field notes, plates, and records of surveys in the office of the surveyor general of Kansas and Nebraska	2,127 38	2,127 38
Compensation of the surveyor general of Kansas and the clerks in his office	2,272 53	2,272 53
Compensation of a translator in the office of the surveyor of New Mexico and Arizona	1,824 29	1,824 29
Rent of office of the surveyor general of New Mexico, books, stationery, and other incidental expenses	23 27	Not required.
Surveyor general of California and Arizona. Office rent, fuel, books, stationery, pay of messengers, &c.	2,531 20	2,531 20
Compensation of the surveyor general of Oregon, clerks, messengers, &c., in his office	5,371 24	5,371 24
Rent of office, fuel, books, &c., for the surveyor general of Oregon	2,213 09	2,213 09
Compensation of the surveyor general of Washington Territory, clerks in his office	2,166 65	2,166 65
Surveyor general of Washington Territory, office rent, fuel, books, stationery, &c.	237 96	237 96
Surveyor general of Dakota, office rent, furniture, fuel, books, stationery, &c.	293 03	293 03
Compensation of the surveyor general of California and Arizona, clerks, &c., in his office	783 96	783 96
Surveyor general of Nevada, rent of office, incidental expenses, &c.	750 00	750 00
Compensation of surveyor general of Arizona	866 73	866 73
Rent of the surveyor general's office in the Territory of Arizona, fuel, books, &c.	7,315 74	Not required.
Compensation of the surveyor general of Nevada, clerks, &c., in his office	2,874 22	Not required.
Compensation of the surveyor general of Idaho, clerks, &c., in his office	7,847 23	7,847 23
Rent of the surveyor general's office in the Territory of Idaho, fuel, books, stationery, and other incidental expenses	3,563 86	3,563 86
	2,157 16	2,157 16



## ESTIMATES OF APPROPRIATIONS.

*Balances of appropriations, &c.—Continued.*

Heads of appropriations.	Balances of appropriations on the 1st July, 1868.	Amounts necessary to execute contracts or pay expenditures properly chargeable to each balance.
Compensation of the surveyor general of Montana, and clerks, &c., in his office	\$2, 691 70	\$2, 691 70
Surveyor general of Montana, rent of office, incidental expenses, &c.	48 65	48 65
Clerks in the offices of the surveyors general, to be apportioned, &c.	10, 294 88	10, 294 88
Expenses of depositing public moneys by receivers of public moneys.	87, 639 00	87, 639 00
Salaries and commissions of registers of land officers and receivers of public moneys.	5, 096 70	5, 096 70
Incidental expenses of the several land offices	7, 881 44	7, 881 44
Surveying the public lands	21, 846 71	21, 846 71
Resurveys of the public lands in the States where the offices of the surveyors general have been or shall be closed under acts of June 12, 1840, &c.	7, 236 74	7, 236 74
For the survey of the eastern boundary of California	3, 959 62	3, 959 62
For services of special counsel and other extraordinary expenses of California land claims	11, 708 59	11, 708 59
Surveying the public lands in Oregon, to be disbursed at the rates now authorized by law	532 03	532 03
Surveying the public lands and private land claims in California and Nevada	1, 992 65	1, 992 65
Surveying the public lands in Washington Territory	6, 765 15	6, 765 15
Surveying the necessary base, meridian, standard parallels, township and section lines in New Mexico	6, 990 65	6, 990 65
Surveying the public lands in Dakota Territory	22, 524 50	22, 524 50
Clerk hire in the consolidated land office at Des Moines, Iowa, &c.	9, 591 00	9, 591 00
Surveying the public lands and private land claims confirmed in Nevada Territory	27, 177 45	27, 177 45
Surveying the public lands in the Territory of Idaho	2, 626 55	2, 626 55
Surveying the public lands in the Territory of Montana	18, 541 08	18, 541 08
Surveying the public lands in Wisconsin	6, 000 00	6, 000 00
Distribution of the proceeds of the sale of the public lands	13, 745 08	13, 745 08
Salary of recorder of land titles in Missouri	251 74	251 74
Payment of war bounty land certificates—(Not on the books of this department; may not be wanted)	16, 689 78	16, 689 78
Surveying the public lands in Nebraska Territory	14, 195 62	14, 195 62
Surveying the public lands in Kansas	4, 901 00	4, 901 00
Surveying the public lands in California	3, 832 80	3, 832 80
Surveying the public lands and private land claims in Colorado Territory	3, 764 67	3, 764 67
Survey of the 43d parallel of north latitude so far as it constitutes the common boundary between California and Oregon	13, 847 00	13, 847 00
Survey of the boundary line between the State of Oregon and the Territory of Idaho	9, 600 00	9, 600 00

Survey of the 37th parallel of north latitude so far as it constitutes the northern boundary of the Territory of New Mexico .....	19,000 00	19,000 00
Survey of the public lands in Dakota Territory .....	232 31	232 31
Survey of the public lands in Minnesota .....	3,084 10	3,084 10
Suppression of the slave trade .....	850,969 51	850,969 51
Deposits by individuals for expenses of surveys of public lands .....	40,375 85	40,375 85
Expenses to be incurred in the taking the eighth census of the inhabitants of the United States .....	35,767 86	35,767 86
Salaries and incidental expenses of the Columbian Institute for the Deaf, Dumb, and Blind .....	392 52	392 52
Purchase of a territorial library for the Territories of Colorado, Dakota, and Nevada .....	769 60	Not wanted.
To establish a house of correction for boys in the District of Columbia .....	2,500 00	2,500 00
Salary of the warden of the jail of the District of Columbia .....	1,262 50	1,262 50
For the support and maintenance of convicts transferred from the District of Columbia to places selected by the Secretary of the Interior .....		
Construction of a jail in the District of Columbia .....	37,808 78	37,808 78
Expenses of packing and distributing congressional journals and documents .....	168,809 02	168,809 02
For furnishing and lighting of additional accommodations in the east wing of the government hospital for the insane .....	162 90	162 90
For the continuation of the wall enclosing the grounds of the government hospital for the insane .....	14,000 00	14,000 00
For the preservation of the collection of the exploring and surveying expeditions of the government .....	20,000 00	20,000 00
Support, clothing, and medical treatment of the insane of the army, navy, revenue service, and District of Columbia .....	7 50	7 50
Blank books, binding, and stationery, fuel, lights, and miscellaneous items, including two of the daily city newspapers, in the Indian Office .....	50,396 25	50,396 25
Compensation of secretary to sign patents for lands .....	128 59	128 59
New dome United States Capitol .....	25 00	25 00
An enlargement of the library of Congress, &c. ....	124 23	124 23
To enable the Commissioner of Public Buildings to reconstruct five of the old burnt-out furnaces now under the old portion of the Capitol .....	18 72	18 72
Finishing the Patent Office building .....	141 70	141 70
To enable the Secretary of the Interior to carry into effect the provision of the seventh section of the act of Congress granting the right of way, &c. ....	17 36	17 36
Fuel, lights, &c., Patent Office building .....	36,000 00	36,000 00
For casual repair of the Patent Office building .....	273 56	273 56
Compensation of the surveyor general of Dakota, clerks, &c., in his office .....	7,051 01	7,051 01
Compensation of the surveyor general of Colorado and Utah, clerks, &c., in his office .....	5,187 65	5,187 65
Rent of the surveyor general's office of Colorado and Utah, fuel, books, &c. ....	1,150 00	1,150 00
Compensation of the surveyor general of New Mexico and Arizona, clerks, &c., in his office .....	1,577 48	1,577 48
For heating with steam the Supreme Court room, &c. ....	6,163 87	6,163 87
For removing and repairing frame houses and building cottages for the occupation of employes of the government hospital for the insane .....	2 80	2 80
Compensation of clerks in the Office of Engineers, Department of Interior .....	6,000 00	6,000 00
Incidental expenses. Engineers' Office, Department of Interior .....	750 38	750 38
For the alteration and repairs of the court-house in the city of Boston .....	362 75	362 75
	252 52	252 52

*Balances of appropriations, &c.—Continued.*

	Balances of appropriations on the 1st July, 1886.	Amounts necessary to execute contracts or pay expenditures properly chargeable to each balance.
<b>Heads of appropriations.</b>		
<b>PENSIONS AND INDIAN.</b>		
United States Capitol extension.....	1,094 42	1,094 42
Patent fund.....	235,891 10	235,891 10
Expenses of courts of the United States.....	58,192 99	58,192 99
<b>Negotiating treaties with—</b>		
Chippewas of Northern Minnesota.....	179 86	179 86
Chippewas of the Mississippi.....	2,737 00	2,737 00
Hostile Indians in Dakota.....	98 67	98 67
Indians in Kansas.....	202 20	202 20
Indians in Oregon.....	8,662 17	8,662 17
Indians in Oregon west of the Cascade Mountains.....		
Indians of Upper Missouri and Platte Rivers.....	7,387 68	7,387 68
Indians in Washington.....		
Nez Percé Indians of Oregon and Washington.....	6,000 00	6,000 00
Rogue River and Cow Creek bands of Umpquas in Oregon.....	2,063 58	2,063 58
Sioux of Lake Traverse.....	2,609 69	2,609 69
Sioux of the Upper Missouri.....	184 10	184 10
<b>Fulfilling treaties with—</b>		
Apaches.....	41 69	41 69
Apaches, Kiowas, and Comanches.....		
Arapahoes and Cheyennes of Upper Arkansas river.....	108,860 03	108,860 03
Arickarees, Gros Ventres, and Mandans.....		
Azinabobines.....	12,969 41	12,969 41
Blackfeet Nation.....	86,541 68	86,541 68
Calapootas, Molallies, and Clackamas, of Willamette valley.....		
Comanches and Kiowas.....	3,494 08	3,494 08
Comanches, Kiowas, and Apaches, of Arkansas river.....	63,390 04	63,390 04
Chastats, Scotons, and Umpquas.....	12,627 95	12,627 95
Cherokees.....	30,354 16	30,354 16

## ESTIMATES OF APPROPRIATIONS.

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Cheyennes and Arapahoes.....	1,500 00	1,500 00
Chickasaws.....	9,503 83	9,503 83
Chippewas, Bois Fort Bend.....	18,336 86	18,336 86
Chippewas of Lake Superior.....	320 88	320 88
Chippewas of Lake Superior and the Mississippi.....	90,645 04	90,645 04
Chippewas of the Mississippi.....	650 00	650 00
Chippewas of the Mississippi and Pillager and Lake Winnebagoish bands of Chippewas.....	7,701 53	7,701 53
Chippewas, Pillager, and Lake Winnebagoish bands.....	6,241 72	6,241 72
Chippewas of Red Lake and Pembina tribe of Chippewas.....	1,781 23	1,781 23
Chippewas, Menomonees, Winnebagoes, and New York Indians.....	3,531 51	3,531 51
Chippewas of Saginaw.....	23,950 35	23,950 35
Chippewas of Saginaw, Swan creek, and Black river.....	401 32	401 32
Choctaws.....	82 60	82 60
Chickasaws.....	11,645 22	11,645 22
Confederated tribes and bands in Middle Oregon.....	23,512 25	23,512 25
Creeks.....	2,432 66	2,432 66
Crows.....	30,448 39	30,448 39
Delawares.....	30,678 86	30,678 86
D'Wamish and other allied tribes in Washington.....	65,337 09	65,337 09
Flatheads and other confederated tribes of Fort Laramie.....	3,787 16	3,787 16
Iowas.....	378 81	378 81
Kansas.....	7,645 29	7,645 29
Kickapoos.....	12,523 31	12,523 31
Klamaths and Modocs.....	9,015 87	9,015 87
Makahs.....	9,524 74	9,524 74
Menomonees.....	2,200 00	2,200 00
Miamies of Eel river.....	11,497 61	11,497 61
Miamies of Indiana.....	13,599 97	13,599 97
Miamies of Kansas.....	5,314 84	5,314 84
Molels.....	5,289 27	5,289 27
Fort Laramie of.....	186,125 27	186,125 27
Nez Percés.....	29,790 28	29,790 28
Nisqually, Puyallup, and other tribes and bands.....	6,596 08	6,596 08
Omahas.....	7 92	7 92
Osage.....	2,476 77	2,476 77
Ottawas of Blanchard's Fork and Roche de Boeuf.....	19,489 33	19,489 33
Ottawas and Chippewas.....	2,097 53	2,097 53
Ottawas and Chippewas of Michigan.....	16,090 63	16,090 63
Ottos and Missourias.....		
Pawnees.....		

\* \$50,000 may be transferred to surplus fund.

*Balances of appropriations, &c.—Continued.*

Heads of appropriations.	Balances of appropriations on the 1st July, 1868.		Amounts necessary to execute contracts or pay expenditures properly chargeable to each balance.
Poncas.....	\$13,633 21	\$13,633 21	
Pottawatomes.....	28,654 33	28,654 33	
Pottawatomes of Huron.....	400 00	400 00	
Quapaws.....	960 06	960 06	
Qui-nai-elta and Quil-leh-utes.....	9,381 16	9,381 16	
Rogue Rivers.....	6,153 01	6,153 01	
Sacs and Foxes of the Mississippi.....	546 69	546 69	
Sacs and Foxes of the Missouri.....			
Seminoles.....			
Senecas.....	300 00	300 00	
Senecas of New York.....	41 26	41 26	
Senecas and Shawnees.....			
Shawnees.....	1,423 85	1,423 85	
Shoshones—eastern, western, northwestern, and Goship bands.....	6,411 02	6,411 02	
Six Nations of New York.....			
Sioux of Dakota—Blackfeet, Lower Brulé, and other bands.....	9,397 41	9,397 41	
Sioux of the Mississippi.....	114 60	114 60	
Sioux, Sisseton and Wahpeton tribes.....			
Sioux, Yankton tribe.....	296 19	296 19	
S'Kalliams.....	5,815 69	5,815 69	
Snakes, Wool-pah po tribe.....	3,500 00	3,500 00	
Stockbridges.....	2,036 18	2,036 18	
Stockbridges and Munsees.....	1,700 00	1,700 00	
Tonawandas.....	1,061 31	1,061 31	
Unpquas, Cow Creek band.....	959 06	959 06	
Unpquas and Chalupoolas of Unpqua valley, Oregon.....	12,854 25	12,854 25	
Utahs, Tabeguiche band.....	59,233 57	59,233 57	
Walla-Walla, Cayuse, and Umatilla tribes.....	6,788 98	6,788 98	
Winnebagoes.....	41,974 47	41,974 47	
Yakannas.....	2,279 58	2,279 58	

Proceeds of lands:			
Cherokees, proceeds of school lands .....	12 40	12 40	
Cherokees, proceeds of lands .....	58,283 34	58,283 34	
Chippewas of Saginaw, proceeds of lands .....	3,461 80	3,461 80	
Chippewa and Christian Indians, proceeds of lands .....	2,241 84	2,241 84	
Creeks, proceeds of lands .....	65 94	65 94	
Delawares, proceeds of lands .....	233 75	233 75	
Iowas, proceeds of lands .....			
Kansas, proceeds of lands .....	3,282 25	3,282 25	
Kaskaskias, Peorias, Weas, and Piankeshaws, proceeds of lands .....			
Kickapoos, proceeds of lands .....	8,649 57	8,649 57	
Ottawas of Blanchard's Fork and Roche de Beuf, proceeds of lands .....			
Pottawatomies, proceeds of lands .....	115 00	115 00	
Sacs and Foxes of the Mississippi, proceeds of lands .....	14,245 28	14,245 28	
Senecas and Shawnees, proceeds of lands .....			
Winnebagoes, proceeds of lands .....	22,946 04	22,946 04	
Trust fund interest due:			
Cherokee national fund .....	4,075 00	4,075 00	
Cherokee school fund .....	393 24	393 24	
Cherokee orphan fund .....			
Chickasaw incompetents .....	66,502 46	66,502 46	
Chickasaw national fund .....	546 44	546 44	
Chippewa and Christian Indians .....	7,947 93	7,947 93	
Choctaw general fund .....	570 00	570 00	
Choctaw school fund .....	7 50	7 50	
Choctaw orphan reservations .....	27,496 67	27,496 67	
Creeks' orphans .....	476 62	476 62	
Delaware general fund .....	731 68	731 68	
Delaware school fund .....	2,519 47	2,519 47	
Iowas .....	7,848 02	7,848 02	
Kansas schools .....	4,091 31	4,091 31	
Kaskaskias, Peorias, Weas, and Piankeshaws .....	3,166 92	3,166 92	
Menomonees .....	246 55	246 55	
Osage schools .....	20,380 27	20,380 27	
Ottawas and Chippewas .....	20,888 33	20,888 33	
Ottawas of Blanchard's Fork and Roche de Beuf .....	18,497 67	18,497 67	
Pottawatomies, education .....	172 36	172 36	
Pottawatomies, mills .....			
Sacs and Foxes of the Missouri .....			

\* \$6,200 may be transferred to surplus fund.

## ESTIMATES OF APPROPRIATIONS.

*Balances of appropriations, &c.—Continued.*

Heads of appropriations.	Balances of appropriations on the 1st July, 1868.	Amounts necessary to execute contracts or pay expenditures properly chargeable to each balance.
Senecas .....	\$46 96	\$46 96
Senecas of New York .....	5,454 42	5,454 42
Senecas, Tonawanda band .....	167 24	167 24
Senecas and Shawnees .....	215 07	215 07
Shawnees .....	552 99	552 99
Stockbridges and Munsees .....		
Trust fund stock redeemed due:		
Incidental expenses, Indian service, in—		
Arizona .....	868 13	868 13
California .....	1,576 70	1,576 70
Colorado .....	1,099 50	1,099 50
Dakota .....	3,213 19	3,213 19
Idaho .....	3,184 39	3,184 39
Montana .....	10,652 55	10,652 55
Nevada .....	15,243 58	15,243 58
New Mexico .....	275 79	275 79
Oregon and Washington .....	28,820 14	28,820 14
Utah .....	171 31	171 31
Salaries and allowances:		
Pay of superintendents and Indian agents .....	161 06	161 06
Pay of sub-agents .....	26,400 50	26,400 50
Pay of interpreters .....	22,842 82	22,842 82
Pay of temporary clerks to superintendents .....		
Pay of clerk to superintendent at St. Louis .....	825 80	825 80
Pay of clerk to superintendent in California .....	476 21	476 21
Pay of physicians, smiths, carpenters and farmers in California .....	57 66	57 66
Pay of commissioner to fix the cost of farm improvements sold by Cherokees .....		
Compensation of five supervisors and twenty laborers on reservations in California .....	1,773 80	1,773 80
Compensation of superintendent and three agents in Washington .....	946 97	946 97
Supplying deficiencies for payment of late agents, Hurt, Armstrong, Rose and Bedell .....	2,769 37	2,769 37
Travelling expenses of superintendents and agents in Oregon .....	143 50	143 50

<b>General and miscellaneous expenses:</b>		
Contingencies, Indian department.....	1,031 57	1,031 57
Civilization of Indians.....	16,763 96	16,763 96
Presents to Indians.....	334 29	334 29
Provisions for Indians.....	1,760 29	1,760 29
Vaccination of Indians.....	4,359 52	4,359 52
Building at agencies and repairs.....	15,964 50	15,964 50
Rescuing prisoners from Indians.....	160 34	160 34
Medallions of the President for distribution to Indians.....	1,307 01	1,307 01
Amount unaccounted for belonging to Ottos and Missouries in hands of late agent, Dennison.....	4,875 59	4,875 59
Claims of certain members of the Shawnee tribe for depredations committed.....	90 00	90 00
Erection of buildings for Indian agents in Washington.....	2,561 23	2,561 23
Expenses of commissioners sent by the President to the Indian country.....	513 44	513 44
Expenses under treaties made by Indian peace commissioners.....	.....	.....
Establishing peace with hostile Indians.....	333 24	333 24
Intercourse with Indian tribes having no treaties with the United States.....	1,786 94	1,786 94
Interest due Indian tribes on non-paying State stocks, (reimbursable).....	119 53	119 53
Loss and destruction of property of citizens of Minnesota and Iowa at Spirit Lake.....	157 74	157 74
Opening communications with Texas Comanches and Apaches.....	1,431 25	1,431 25
Payment of expenses to and from Washington of delegates of southern Cherokees.....	.....	.....
Payment to such Cherokees as were omitted in the census taken by D. W. Siler.....	109 96	109 96
Payment to Pottawatomie citizens.....	50 00	50 00
Payment of the value of the property of Baker & Street, destroyed by the Kiowas.....	1,674 14	1,674 14
Payment of awards of General W. B. Mitchell, commissioner under treaty of Chicago.....	1,562 65	1,562 65
Preventing trespasses and depredations by Indians.....	41 62	41 62
Preserving peace with Indians in California.....	10,000 00	10,000 00
Preserving peace with the Cheyenne Indians of the upper Platte.....	14,984 92	14,984 92
Replacing goods lost on steamer Frank Bates.....	2,000 00	2,000 00
Revising and preparing new code of regulations for the Indian department.....	.....	.....
Saw and grist mill for Round Valley reservation, California.....	.....	.....
Removal, settlement, subsistence and support of Indians:	.....	.....
Care of certain stray bands of Winnebagoes and Pottawatomies.....	.....	.....
Colonizing and supporting the Wichitas and other affiliated bands.....	.....	.....
Collecting and locating Colorado river Indians in Arizona.....	.....	.....
Indian service in district of country leased from the Choctaws.....	.....	.....
Purchase of cattle, clothing, food, teams, and farming tools for Indians in California.....	1,615 44	1,615 44
Removal of Indians from the Smith River reservation, California.....	.....	.....
Removal of Sioux Indians beyond the limits of any State.....	4,772 08	4,772 08
Removal of Indians in Washington to reservations.....	727 23	727 23
Removal and subsistence of Indians in California.....	9,915 00	9,915 00
Removal and subsistence of Indians in Oregon and Washington.....	26,716 77	26,716 77



## ESTIMATES OF APPROPRIATIONS.

*Balances of appropriations, &c.—Continued.*

Heads of appropriations.	Balances of appropriations on the 1st July, 1868.	Amounts necessary to execute contracts or pay expenditures properly chargeable to each balance.
Removal and settlement of Indians in Uinta valley, Utah..... Subsistence and clothing of destitute Indians in the southern superintendency..... Subsistence of friendly Indians..... Settlement, subsistence, and support of Navajo Indian captives in New Mexico..... Settlement, subsistence, and support of Shoshones, Bannocks, and other bands in Idaho..... Surveys, improvements, and proceeds of reservations:	\$5 80 72 25 2, 122 54 119 44 9, 660 41 .....	\$5 80 72 25 2, 122 54 119 44 9, 660 41 .....
Surveying Ponca reserve..... Surveying and allotting reserve tracts under treaty of July 15, 1830, with Sacs and Foxes..... Surveying boundary of Indian reservations, and allotting Indian reserves and half-breed lands in Michigan..... Surveying and marking external boundaries of Indian pueblos in New Mexico..... Surveying and mapping four farms and reservations in Utah..... Surveying reservations for the Nez Percés, Flatheads, Yakamas, and Indians west of Cascade mountains..... Carrying out treaties with Otoes, Missourias, Omahas, and others, executing surveys required by treaties..... Agricultural improvements in Uinta valley, Utah.....	250 00 72 35 77 44 3, 750 00 1, 200 00 ..... 3, 535 43 503 15	250 00 72 35 77 44 3, 750 00 1, 200 00 ..... 3, 535 43 503 15
Awards for loss of improvements made by claimants on Winnebago reservation, Minnesota..... Payment for improvements made by claimants on Rogné River reservation..... Payment for lands in Indian reservations in Washington..... Satisfying claims of half-breeds to lands in Nemaha reserve..... Extinguishing Indian title to lands in Utah..... Proceeds of Sioux reservations in Minnesota and Dakota..... Proceeds of Winnebago reservation in Minnesota..... Pay of settlers in Hoopa valley, California, for improvements on Indian reservation..... Insurance, transportation, and delivery of annuities and provisions to—	26 40 1, 427 41 3, 902 64 817 52 429 63 60, 950 32 4, 142 24 40 45 .....	26 40 1, 427 41 3, 902 64 817 52 429 63 60, 950 32 4, 142 24 40 45 .....
Arapahoes and Cheyennes of upper Arkansas river..... Blackfeet Indians..... Chippewas of Lake Superior..... Chippewas of the Mississippi..... Indians in Minnesota and Michigan..... Indians in Minnesota, Michigan, and Wisconsin..... Indians in Oregon.....	3, 251 70 24, 167 89 654 46 4, 871 54 15, 008 50 11 43 800 50	3, 251 70 24, 167 89 654 46 4, 871 54 15, 008 50 11 43 800 50

Pawnees, Poncas, and Yankton Sioux.....	29, 186 65	29, 186 65
Sioux of the Mississippi.....	368 04	368 04
Roads:		
Wagon road from Sioux City to Fort Randall .....	50 00	50 00
Wagon roads in Idaho, Montana, Dakota, and Nebraska .....	22, 971 64	22, 971 64
Pensions:		
Army invalid pensions .....	2, 466, 521 98	2, 466, 521 98
Army pensions to widows and others .....	14, 837, 230 12	14, 837, 230 12
Army half-pay pensions to widows and orphans (1st sec. July 4, 1836, &c) .....	* 13, 522 51	13, 522 51
Army revolutionary pensions (3d sec. July 4, 1836, &c) .....	* 30, 774 61	30, 774 61
Army half-pay to widows and orphans through Third Auditor's office .....	24, 597 66	24, 597 66
Army unclaimed pensions .....		
Navy pension fund .....	677, 451 60	677, 451 60
Navy pensions to widows and orphans .....	2, 385 04	2, 385 04
Navy unclaimed pensions .....		
Total .....	90, 027, 963 65	90, 027, 963 65

\* Balance at end of June, 1869, should be carried to surplus fund.

## WAR DEPARTMENT.

WAR DEPARTMENT,  
*Washington City, December 5, 1868.*

SIR: I have the honor to return herewith the statements of war appropriations, with the blank columns therein filled, as requested in your letter of the 20th ultimo transmitting the same.

Very respectfully, your obedient servant,

J. M. SCHOFIELD,  
*Secretary of War.*

Hon. HUGH McCULLOCH,  
*Secretary of the Treasury.*

**Н. Эк. Doc. 3**

Heads of appropriations.	Balances of appropriations on the 1st July, 1868.	Amounts necessary to execute contracts or pay expenditures properly chargeable to each balance.
<b>WAR DEPARTMENT.</b>		
Pay of the army .....	\$3,237 62	*\$3,237 62
Pay of two and three-years volunteers .....	1,602 80	†1,602 80
Subsistence of the army .....	47,954 105 24	†10,000,000 00
Regular supplies of the quartermasters' department .....	101,121 85	†101,121 85
Incidental expenses of the quartermasters' department .....	2,792 01	†2,792 01
Barracks and quarters .....	791 91	†791 91
Transportation of the army and its supplies .....	250,565 73	†250,565 73
Transportation of officers and their baggage .....	117,274 72	†117,274 72
Horses for cavalry and artillery .....	171,762 47	†171,762 47
Clothing and camp and garrison equipage .....	39,777 22	†39,777 22
Keeping, transporting, and supplying prisoners of war .....	354,300 31	†354,300 31
Heating and cooking stoves .....	32,758 94	†32,758 94
Telegraph for military purposes .....	218,839 62	†100,000 00
National cemeteries .....	657,251 09	†657,251 09
Fire-proof storehouses at Jeffersonville, Indiana .....	150,000 00	(§)
Repairing United States arsenal near Hudson City, New Jersey .....	2,000 00	†2,000 00
Purchase, construction, and maintenance of steam rams .....	483,044 31	†250,000 00
Purchase of clocks for permanent posts .....	560 00	†560 00
Survey of site for military post in the valley of the Red River of the North .....	5,000 00	†5,000 00
Construction of military post in the valley of the Red River of the North .....	50,000 00	†50,000 00
Transportation and supplies in the quartermasters' department .....	5,967 08	†5,967 08
Ordnance, ordnance stores and supplies .....	10,457,360 70	2,457,360 70
Armament of fortifications .....	93,965 36	93,965 36
Gunpowder and lead .....	1,559,370 18	59,370 18
Arming and equipping the militia .....	654,932 91	654,932 91
Manufacture of arms at the national armories .....	1,243,353 24	1,243,353 24
Purchase of arms for volunteers and regulars .....	76,800 65	(  )
Purchase of horses for light artillery by ordnance department .....	19,941 33	†19,941 33
* Pay department. † Subsistence department. § Quartermasters' department.    Credited to the account of July 1, 1867; has not been drawn on Third Auditor.		Ordinance Office.

## ESTIMATES OF APPROPRIATIONS.

*Balances of appropriations, &c.—Continued.*

Heads of appropriations.	Balances of appropriations on the 1st July, 1868.	Amounts necessary to execute contracts or pay expenditures properly chargeable to each balance.
Tool and siege trains.....	\$132,050 99	*132,050 99
Purchase of part of Long island, Boston, Massachusetts.....	5,000 00	*5,000 00
Purchase of site and additional defences, San Francisco, California.....	565 97	*565 97
Contingencies of fortifications.....	650,993 62	*650,993 62
Surveys of northern and northwestern lakes.....	36,135 54	*36,135 54
Printing charts of lake surveys.....	35,197 36	*35,197 36
Surveying Isthmus of Darien for a ship canal.....	40,000 00	*40,000 00
Examinations and surveys on Atlantic coast.....	9,245 50	*9,245 50
Examinations and surveys on northwestern lakes.....	119,491 79	*119,491 79
Examinations and surveys on western and northwestern rivers.....	40,188 10	*40,188 10
Examinations and surveys on Pacific coast.....	23,739 89	*23,739 89
Breakwater at Portland, Maine.....	75,199 86	*75,199 86
Breakwater at Burlington, Vermont.....	31,181 32	*31,181 32
Delaware breakwater, Delaware bay.....	144,603 70	*144,603 70
Sea wall at Deer and Lovell's island, Boston, Massachusetts.....	581 13	*581 13
Sea wall at Great Brewster's island, Boston, Massachusetts.....	251,21	*251 21
Sea wall at Buffalo, New York.....	22,999 70	*22,999 70
Repairs of harbors on the Atlantic coast.....	7,162 18	*7,162 18
Repairs of harbors on the northern lakes.....	62,581 24	*62,581 24
Preserving harbor at Provincetown, Massachusetts.....	38,068 44	*38,068 44
Improving harbor at Buffalo, New York.....	181,000 00	*181,000 00
Improving harbor at Burlington, Vermont.....	45,000 00	*45,000 00
Improving harbor at Boston, Massachusetts.....	220,800 00	*220,800 00
Improving harbor at Oswego, New York.....	50,345 54	*50,345 54
Improving harbor at Great Sodus bay, New York.....	61,900 00	*61,900 00
Improving harbor at Little Sodus bay, New York.....	21,596 25	*21,596 25
Improving harbor at Genesee river, New York.....	6,602 28	*6,602 28
Improving harbor at Westport, Connecticut.....	1,550 00	*1,550 00
Improving harbor at Dunkirk, New York.....	74,500 00	*74,500 00
Improving harbor at Marcus Hook, Pennsylvania.....	70,850 00	*70,850 00
Improving harbor at Erie, Pennsylvania.....	15,961 00	*15,961 00

Improving harbor at Cilester, Pennsylvania.....	500 00	*500 00
Improving harbor at Conneaut, Ohio.....	14,513 74	*14,513 74
Improving harbor at Ashtabula, Ohio.....	55,705 82	*55,705 82
Improving harbor at Grand river, Ohio.....	74,072 00	*74,072 00
Improving harbor at Cleveland, Ohio.....	32,806 00	*32,807 00
Improving harbor at Black river, Ohio.....	10,000 00	*10,000 00
Improving harbor at Vermillion, Ohio.....	10 49	*10 49
Improving harbor at Huron, Ohio.....	10,000 0	*10,000 00
Improving harbor at Sandusky city, Ohio.....	18,580 00	*18,580 00
Improving harbor at Manistee, Michigan.....	25,000 00	*25,000 00
Improving harbor at White river, Michigan.....	21,000 00	*21,000 00
Improving harbor at Muskegon, Michigan.....	21,500 00	*21,500 00
Improving harbor at Monroe, Michigan.....	10,015 27	*10,015 27
Improving harbor at Aux Bees Seles, Michigan.....	33,541 00	*33,541 00
Improving harbor at Black lake, Michigan.....	48,365 31	*48,365 31
Improving harbor at Grand Haven, Michigan.....	27,891 69	*27,891 69
Improving harbor at St. Joseph, Michigan.....	673 30	*673 30
Improving harbor at New Buffalo, Michigan.....	26,500 00	*26,500 00
Improving harbor at Ogdensburg, New York.....	36,500 00	*36,500 00
Improving harbor at Olcott, New York.....	39,000 00	*39,000 00
Improving harbor at Oak Orchard, New York.....	61,500 00	*61,500 00
Improving harbor at Plattsburg, New York.....	6,000 00	*6,000 00
Improving harbor at Michigan City, Indiana.....	49,400 00	*49,400 00
Improving harbor at South Haven, Michigan.....	11,000 00	*11,000 00
Improving harbor at Chicago, Illinois.....	33,703 15	*33,703 15
Improving harbor at Pentwater, Michigan.....	20,000 00	*20,000 00
Improving harbor at Marquette, Michigan.....	50,000 00	*50,000 00
Improving harbor at Kenosha, Wisconsin.....	3,454 95	*3,454 95
Improving harbor at Racine, Wisconsin.....	9,409 77	*9,409 77
Improving harbor at Milwaukee, Wisconsin.....	34,283 51	*34,283 51
Improving harbor at Sheboygan, Wisconsin.....	4,598 91	*4,598 91
Improving harbor at Manitowoc, Wisconsin.....	16,993 93	*16,993 93
Improving harbor at Green Bay, Wisconsin.....	18,500 00	*18,500 00
Improving harbor at Eagle Harbor, Michigan.....	54,000 00	*54,000 00
Improving harbor at Ontonagon, Michigan.....	62,600 00	*62,600 00
Improving harbor at Pere Marquette, Michigan.....	5,000 00	*5,000 00
Improving Kennebec river, Maine.....	23,500 00	*23,500 00
Repairs of Saco river, Maine.....	15 91	*15 91
Improving harbor at Superior city, Maryland.....	43,000 00	*43,000 00
Improving St. Croix river, Maine.....	15,000 00	*15,000 00

\* Engineer's office.

## ESTIMATES OF APPROPRIATIONS.

*Balances of appropriations, &c.—Continued.*

Heads of appropriations.	Balances of appropriations on the 1st July 1888.	Amounts necessary to execute contracts or pay expenditures properly chargeable to each balance.
Improving Saco river, Maine .....	\$2,000 00	\$*2,000 00
Improving Thames river, Connecticut .....	40,000 00	*40,000 00
Improving Sandusky river, Ohio .....	6,000 00	*6,000 00
Improving Hudson river, New York .....	165,888 00	*165,888 00
Improving Pawtucket river, Rhode Island .....	100 00	*100 00
Improving Providence river, Rhode Island .....	50 00	*50 00
Improving Susquehanna river below Havre de Grace, Maryland .....	400 00	*400 00
Improving Patuxent river, Maryland .....	507 77	*507 77
Improving the Ohio river .....	1,000 00	*1,000 00
Improving Maumee bay, Ohio .....	15,000 00	*15,000 00
Improving mouth of Mississippi river .....	18,800 00	*18,800 00
Improving Mississippi, Missouri, Arkansas, and Ohio rivers .....	281,080 75	*281,080 75
Improving Des Moines rapids, Mississippi river .....	584,990 16	*584,990 16
Improving Rock Island rapids, Mississippi river .....	183,992 33	*183,992 33
Improving mouth of Au Sable river, Michigan .....	40,000 00	*40,000 00
Improving Minnesota river, Minnesota .....	7,500 00	*7,500 00
Improving St. Clair flats, Michigan .....	209,500 00	*209,500 00
Improving mouth of Saginaw river, Michigan .....	35,000 00	*35,000 00
Improving St. Mary's river, Michigan .....	40,504 85	*40,504 85
Swagboats and dredges on the Wisconsin river .....	5,000 00	*5,000 00
Removing obstructions in Willamette river, Oregon .....	10,000 00	*10,000 00
Swag-boats and dredges on the Mississippi river .....	21,000 00	*21,000 00
Swag-boats and apparatus for improving western rivers .....	300,332 19	*300,332 19
Warning apparatus .....	18,000 00	*18,000 00
Ventilating and heating barracks, repairs, and new furniture .....	54,000 00	*54,000 00
Leach-houses, store and servants' room .....	20,000 00	*20,000 00
Fire-proof building for public offices .....	7,500 00	*7,500 00
Remnant derrick on wharf .....	13,000 00	*13,000 00
Expenses of recruiting .....	2,500 00	*2,500 00
Collecting, drilling, and organizing volunteers .....	44,441 82	*44,441 82
	13,795,105 57	*13,795,105 57

# ESTIMATES OF APPROPRIATIONS.

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Bounty to volunteers and regulars on enlistment.....	1,953 80	\$1,953 80
Draft and substitute fund.....	8,681,568 64	† 681,568 64
Signal service.....	1,065 53	1,065 53
Expenses of Commanding General's office.....	6,401 23	† 6,401 23
Contingencies of the Adjutant General's department.....	6,258 04	† 6,258 04
Medical and hospital department.....	1,248,354 53	1,248,354 53
Medical and surgical history and statistics.....	19 44	19 44
Providing for the comfort of sick and discharged soldiers.....	299,909 50	50,000 00
Sick and wounded soldiers' fund.....	270,248 86	.....
Contingencies of the army.....	44,611 74	**44,611 74
Secret service fund.....	13,247 53	**13,247 53
Purchase of books of tactics.....	52,431 85	† Not wanted.
Medals of honor for distinguished service.....	4,942 50	4,942 50
Protection of overland emigrants.....	8,166 33	† 8,166 33
Supplying arms and munitions of war to loyal citizens in revolted States.....	3,023 79	† 3,023 79
Refunding to States expenses incurred in raising volunteers.....	1,171,008 35	† 1,171,008 35
Payment to Iowa for advances to troops in 1857-'59.....	871 84	871 84
Transportation, services, and supplies of Oregon and Washington volunteers in 1856-'57.....	339,565 57	**339,565 57
Pay of Oregon and Washington volunteers in 1856-'57.....	144,042 71	† 144,042 71
Supporting Indian hostilities in Minnesota in 1862.....	132,000 00	† 132,000 00
Defraying expenses of minute-men and volunteers in Pennsylvania, Maryland, Ohio, Indiana, and Kentucky.....	35,383 72	† 35,383 72
Payment of judgment against Captain A. T. Lee and others.....	1,000 00	† 1,000 00
Forage, transportation, and spy company of New Mexico volunteers in 1854.....	42,492 02	**42,492 02
Support of Bureau of Refugees, Freedmen, and Abandoned Lands.....	4,038,756 55	† 4,038,756 55
Reimbursing Missouri for militia expenses during the rebellion.....	169,323 56	† 169,323 56
Reimbursing West Virginia for militia expenses during the rebellion.....	51,463 18	† 51,463 18
Reimbursing Nebraska for suppressing Indian hostilities in 1864.....	17,435 65	† 17,435 65
Payment of balances to certain States.....	2,700 32	† Not wanted.
Relief of certain drafted men.....	5,200 00	† 5,200 00
	104,633,201 52	

\* Engineer's office.      † Inspector's office.      ‡ Adjutant General's Office.      § Pay department.      || Signal office.      ¶ Ex. Comd'g General's office.  
 \*\* Quartermasters' department.      †† Third Auditor.      ‡‡ Bureau of Refugees, Freedmen, and Abandoned Lands.



## ESTIMATES OF APPROPRIATIONS.

*Balances of appropriations, &c.—Continued.*

Heads of appropriations.	Balances of appropriations on the 1st July 1868.	Amounts necessary to execute contracts or pay expenditures properly chargeable to each balance.
Improving Saco river, Maine .....	\$2,000 00	\$*2,000 00
Improving Thames river, Connecticut .....	40,000 00	*40,000 00
Improving Sandusky river, Ohio .....	6,000 00	*6,000 00
Improving Hudson river, New York .....	165,888 00	*165,888 00
Improving Pawtucket river, Rhode Island .....	100 00	*100 00
Improving Providence river, Rhode Island .....	50 00	*50 00
Improving Susquehanna river below Havre de Grace, Maryland .....	400 00	*400 00
Improving Patuxco river, Maryland .....	507 77	*507 77
Improving the Ohio river .....	1,000 00	*1,000 00
Improving Maumee bay, Ohio .....	15,000 00	*15,000 00
Improving mouth of Mississippi river .....	18,800 00	*18,800 00
Improving Mississippi, Missouri, Arkansas, and Ohio rivers .....	281,080 75	*281,080 75
Improving Des Moines rapids, Mississippi river .....	588,990 16	*588,990 16
Improving Rock Island rapids, Mississippi river .....	183,992 33	*183,992 33
Improving mouth of Au Sable river, Michigan .....	40,000 00	*40,000 00
Improving Minnesota river, Minnesota .....	7,500 00	*7,500 00
Improving St. Clair flats, Michigan .....	209,500 00	*209,500 00
Improving month of Saginaw river, Michigan .....	35,000 00	*35,000 00
Improving St. Mary's river, Michigan .....	40,504 85	*40,504 85
Snaag-boats and dredges on the Wisconsin river .....	5,000 00	*5,000 00
Removing obstructions in Willamette river, Oregon .....	10,000 00	*10,000 00
Snaag-boats and dredges on the Mississippi river .....	21,000 00	*21,000 00
Snaag-boats and apparatus for improving western rivers .....	300,332 19	*300,332 19
Warming apparatus .....	18,000 00	*18,000 00
Ventilating and heating barracks, repairs, and new furniture .....	54,000 00	*54,000 00
Removal and enlargement of gas works .....	20,000 00	*20,000 00
Ice-house, store and servants' room .....	7,500 00	*7,500 00
Fire-proof building for public offices .....	13,000 00	*13,000 00
Permanent derrick on wharf .....	2,500 00	*2,500 00
Expenses of recruiting .....	44,441 82	*44,441 82
Collecting, drilling, and organising volunteers .....	13,788,105 97	*13,788,105 97

## ESTIMATES OF APPROPRIATIONS.

119

Routy to volunteers and regulars on enlistment.....	1,953 80	61,953 80
Draft and substitute fund .....	8,681,566 04	†681,566 04
Signal service.....	1,065 53	11,065 53
Expenses of Commanding General's office.....	6,401 23	†6,401 23
Contingencies of the Adjutant General's department .....	6,258 04	†6,258 04
Medical and hospital department .....	1,248,354 53	1,248,354 53
Medical and surgical history and statistics .....	19 44	19 44
Providing for the comfort of sick and discharged soldiers.....	299,949 50	50,000 00
Sick and wounded soldiers' fund.....	270,248 86	
Contingencies of the army .....	44,611 74	
Secret service fund .....	13,247 53	**44,611 74
Purchase of books of tactics .....	52,431 85	**13,247 53
Medals of honor for distinguished service.....	4,942 50	†Not wanted.
Protection of overland emigrants .....	8,166 33	4,942 50
Supplying arms and munitions of war to loyal citizens in revolted States.....	3,023 79	†8,166 33
Refunding to States expenses incurred in raising volunteers.....	1,171,004 35	†3,023 79
Payment to Iowa for advances to troops in 1857-59 .....	871 84	†1,171,004 35
Transportation, services, and supplies of Oregon and Washington volunteers in 1856-57 .....	339,565 57	**339,565 57
Pay of Oregon and Washington volunteers in 1856-57 .....	144,042 71	†144,042 71
Suppressing Indian hostilities in Minnesota in 1862.....	132,000 00	†132,000 00
Defraying expenses of minute-men and volunteers in Pennsylvania, Maryland, Ohio, Indiana, and Kentucky .....	35,383 72	†35,383 72
Payment of judgment against Captain A. T. Lee and others.....	1,000 00	†1,000 00
Forage, transportation, and spy company of New Mexico volunteers in 1854 .....	42,492 02	**42,492 02
Support of Bureau of Refugees, Freedmen, and Abandoned Lands.....	4,038,756 55	†4,038,756 55
Reimbursing Missouri for militia expenses during the rebellion.....	169,323 56	†169,323 56
Reimbursing West Virginia for militia expenses during the rebellion.....	51,463 18	†51,463 18
Reimbursing Nebraska for suppressing Indian hostilities in 1864.....	17,435 65	†17,435 65
Payment of balances to certain States.....	2,700 32	†Not wanted.
Relief of certain drafted men.....	5,200 00	†5,200 00
	104,633,201 52	

\* Engineer's office.      † Inspector's office.      ‡ Adjutant General's Office.      § Pay department.      ¶ Signal office.      ¶ Ex. Comd'g General's office.  
 \*\* Quartermasters' department.      †† Third Auditor.      †† Bureau of Refugees, Freedmen, and Abandoned Lands.

## NAVY DEPARTMENT.

NAVY DEPARTMENT,  
November 20, 1868.

SIR: I am in receipt of your letter of the 19th instant, transmitting a statement of the balances of appropriations standing to the credit of this department on the 1st of July last, and desiring me to designate the amounts necessary to execute contracts or to pay expenditures properly chargeable to such balance, to enable you to comply with the 4th section of the act of Congress, approved on the 17th of June, 1868.

This department is not in possession of the data necessary to enable me to comply with your request. The accounts of disbursing officers of the navy, as you are aware, are settled by officers of the Treasury Department, and the return of expenditures, with the vouchers, is made to them, and not until the accounts of all paymasters on duty on the 1st of July and prior to that time are settled, can it be known how much of this expenditure was properly chargeable to balances then existing. If the information is ever to be obtained, it will be necessary for you to give the auditing officers directions to settle the account of each officer and man to that date, irrespective of the cruise, and to keep a record of all the various items of expenditure made upon vessels abroad and at home prior to that time.

Appropriations are annually made for the compensation of the number of seamen allowed by law, but they do not receive the full amount of their monthly or yearly pay until the end of the cruise upon which they are serving. Thus it will happen that some portion of the wages earned by a seaman last year, and properly chargeable to the balance existing on the 1st of July, will not be drawn from the treasury for two years to come; and the amount that was due at that time can then only be determined by the auditing officers upon the settlement of the paymaster's account.

So of all other items of expenditure upon vessels abroad. The bills are paid by the paymaster from the funds in his hands, it being impossible for him to foresee and provide in advance what will be required under each head of expenditure, and, as authorized by law, the appropriations are adjusted by the auditors upon settlement of his accounts. I have within ten days passed a transfer requisition upon the settlement of the account of a paymaster who died in February, 1864—nearly five years since—and this transfer affected six different heads of appropriation. Upon the same day, a transfer requisition affecting 13 different heads of appropriation was passed.

I have no doubt but that it will be years before accounts can be settled, and the amounts properly chargeable to balances existing on the 1st of July last ascertained. The appropriations of this department, as you will see from these illustrations, are and must be continuous.

The schedule is herewith returned.

Very respectfully,

GIDEON WELLES,  
*Secretary of the Navy.*

Hon. HUGH McCULLOCH,  
*Secretary of the Treasury, Washington, D. C.*

*Balances of appropriations on the 1st of July, 1868, under the control of the Navy Department.*

Heads of appropriations.	Balances of appropriations on the 1st July, 1868.	Amounts necessary to execute contracts or pay expenditures properly chargeable to each balance.
<b>NAVY DEPARTMENT.</b>		
Pay of the navy.....	\$2, 136, 242 27	.....
Prize money to captors.....	749, 457 88	.....
Bounty for the destruction of enemy's vessels.....	175, 608 85	.....
Extra pay to officers serving in the Pacific.....	4, 485 79	.....
Medals of honor.....	5, 219 00	.....
Contingent expenses of the navy.....	351, 219 62	.....
Naval pension fund.....	535, 767 51	.....
Collecting and collating facts.....	16 64	.....
Pay of the marine corps.....	962, 971 25	.....
Provisions for the marine corps.....	238 92	.....
Clothing for the marine corps.....	30, 595 25	.....
Fuel for the marine corps.....	291 12	.....
Military stores for the marine corps.....	27 57	.....
Transportation and recruiting of the marine corps.....	536 60	.....
Repairs of barracks for the marine corps.....	8, 020 71	.....
Marine barracks at Brooklyn.....	600 85	.....
Marine barracks at Mare island.....	28, 140 17	.....
Pay of superintendents and civil employes.....	79, 600 23	.....
Navy yard at Portsmouth, N. H.....	95, 868 73	.....
Navy yard at Boston.....	87, 137 53	.....
Navy yard at New York.....	816, 561 20	.....
Navy yard at Sackett's Harbor.....	3, 372 72	.....
Navy yard at Philadelphia.....	151, 436 14	.....
Navy yard at Washington.....	19, 880 84	.....
Navy yard at Norfolk.....	3, 292 41	.....
Navy yard at Pensacola.....	82, 219 39	.....
Navy yard at Mare island.....	60, 268 89	.....
Naval asylum at Philadelphia.....	53, 200 15	.....
Civil establishment—yards and docks.....	156, 967 00	.....

*Balances of appropriations, &c.—Continued.*

Heads of appropriations.	Balances of appropriations on the 1st July, 1863.	Amounts necessary to execute contracts or pay expenditures properly chargeable to each balance.
Naval cemetery near Philadelphia .....	\$933 50	.....
Emergencies at naval stations .....	154,921 58	.....
Coal depot at Key West .....	371 27	.....
New sectional floating dry docks .....	236,000 00	.....
Contingent expenses of the Bureau of Yards and Docks .....	903,332 48	.....
Naval station at Mound City .....	376 14	.....
Equipment of vessels of the navy .....	1,314,278 31	.....
Fuel for the navy .....	139,345 41	.....
Hemp for the navy .....	53,273 70	.....
Enlistment bounties to seamen .....	476,327 54	.....
Contingent expenses of the Bureau of Equipment and Recruiting .....	118,645 88	.....
Navigation and navigation supplies .....	380,118 30	.....
Naval Academy .....	206,465 07	.....
Naval Observatory .....	2,474 08	.....
Nautical Almanac .....	5,555 00	.....
Nautical instruments .....	8,358 24	.....
Ordnance and ordnance stores .....	816,647 38	.....
Magazine at Portsmouth, N. H. ....	32,917 93	.....
Magazine at Boston .....	7,216 62	.....
Magazine at New York .....	53,940 78	.....
Magazine at Philadelphia .....	5,944 10	.....
Magazine at Washington .....	1,174 64	.....
Magazine at Norfolk .....	930 72	.....
Magazine at Pensacola .....	3,774 79	.....
Magazine at Mare Island .....	23,524 14	.....
Ordnance foundry at Washington navy yard .....	1,382 21	.....
Construction and repair of vessels of the navy .....	2,072,606 57	.....
Maintenance of gunboat fleet .....	3,246 70	.....
Contingent expenses of the Bureau of Construction and Repair .....	1,237 05	.....
Civil establishment of the Bureau of Construction and Repair .....	15,550 00	.....
Steam machinery .....	1,571,637 38	.....

Testing petroleum as fuel under marine boilers.....	2,630 00
Contingent expenses of the Bureau of Steam Engineering.....	3,162 67
Civil establishment of the Bureau of Steam Engineering.....	5,530 00
Provisions for the navy.....	1,474,242 76
Clothing for the navy.....	642,850 07
Contingent expenses of the Bureau of Provisions and Clothing.....	50,141 62
Civil establishment of the Bureau of Provisions and Clothing.....	15,750 00
Surgeons' necessaries and appliances.....	184,155 40
Hospital at Boston.....	2,175 72
Hospital at New York.....	2,360 94
Hospital at Philadelphia.....	11,633 97
Hospital at Annapolis.....	3,679 00
Hospital at Washington.....	19,813 34
Hospital at Norfolk.....	826 54
Hospital at Pensacola.....	30,301 66
Hospital at Mare Island.....	128,758 87
Naval hospital fund.....	436,592 59
Laboratory at New York.....	1,496 00
Contingent expenses of the Bureau of Medicine and Surgery.....	66,729 94
Civil establishment of the Bureau of Medicine and Surgery.....	15,050 00
Relief of the officers and men of the United States steamer Cairo.....	7,730 00
Relief of the officers and men of the United States steamer Monitor.....	2,580 00
Relief of the officers and men of the transport Governor.....	589 47
	18,320,632 86

## POST OFFICE DEPARTMENT.

POST OFFICE DEPARTMENT,  
Washington, November 12, 1868.

SIR: The ordinary expenses of this department for the fiscal year ending June 30, 1870, are estimated at (including \$645,250 for overland and sea mail to California)..... \$24,540,413

The ordinary receipts are estimated at..... \$17,100,000

To which add the standing appropriation for carrying "free mail matter," under acts of

March 3, 1847, and March 3, 1851..... 700,000

17,800,000

Making an excess of expenditure of..... 6,740,000  
to be provided for from the general treasury.

In addition to the above the following *special* appropriations, for the year ending June 30, 1870, are requested:

For mail steamship service between San Francisco, Japan, and China..... \$500,000 00

For mail steamship service between the United States and Brazil..... 150,000 00

For mail steamship service between California and the Sandwich Islands..... 75,000 00

There will also be needed an appropriation, to meet a deficiency in the last fiscal year, of..... 741,466 85

And to meet an anticipated deficiency in the revenue for the current fiscal year, an appropriation of..... 3,862,500 00

I have the honor to be, sir, very respectfully, &c.,  
ALEX. W. RANDALL,  
Postmaster General.

Hon. HUGH McCULLOCH,  
Secretary of the Treasury, Washington, D. C.

## DETAILS OF ADDITIONAL APPROPRIATIONS.

## TREASURY DEPARTMENT.

TREASURY DEPARTMENT, COAST SURVEY OFFICE,  
Washington, September 30, 1868.

SIR: I respectfully draw the attention of the department to the deficiency of appropriation for the work assigned to the Coast Survey for the present year. It has proved to be almost precisely that which was anticipated. The accuracy of the original estimates is clearly demonstrated by the actual progress of the work. However unusual, therefore, it may be to introduce this branch of the public service into the deficiency bill, I find it to be my duty respectfully to urge it upon the department. There is no other way to perform the full work of the year, and if the required appropriations are not made, there must be a serious waste of time and means.

For the restoration of the appropriation to the amount required to perform the allotted service, there will be needed in the deficiency bill an additional appropriation of \$90,000 for the Atlantic coast, and \$40,000 for the Pacific coast.

The well known skill and the great experience of the hydrographic inspector of the Coast Survey have been tried to the utmost in preserving the vessels of the service, but their excessive age cannot be remedied. The hydrographic service of the survey must suffer materially, and be inadequate to its duty, unless the only effectual remedy be applied—that of a restoration of the appropriation to the amount originally estimated. This will add \$30,000 to the appropriation needed for the work of the present year.

The whole appropriation required to supply deficiency in the appropriation for the Coast Survey, for the fiscal year ending June 30, 1869, (in conformity with the original estimates,) is:

For the Atlantic coast.....	\$90,000
For the Pacific coast.....	40,000
For repairs of vessels.....	30,000
<b>Total.....</b>	<b>160,000</b>

Respectfully submitted:

BENJAMIN PEIRCE,  
*Superintendent U. S. Coast Survey.*

Hon. HUGH McCULLOCH,  
*Secretary of the Treasury.*

*Estimates of appropriations required for the surveying department to supply deficiency for the fiscal year ending June 30, 1869.*

Objects of appropriation.	
1. For compensation of the clerk in the office of the surveyor general of California and Arizona.....	\$6,500 00
2. For compensation of the clerks in the office of the surveyor general of Kansas.....	2,300 00
3. For compensation of the clerks in the office of the surveyor general of Minnesota.....	3,800 00
4. For compensation of the clerks in the office of the surveyor general of Montana.....	1,000 00
5. For compensation of the clerks in the office of the surveyor general of Nebraska and Iowa.....	1,256 00
6. For rent of office for the surveyor general of Washington Territory; fuel, books, stationery, and other incidental expenses.....	1,000 00
7. For rent of office for the surveyor general of Dakota Territory; fuel, books, stationery, and other incidental expenses.....	1,000 00
8. For rent of office for the surveyor general of Nevada; fuel, books, stationery, and other incidental expenses.....	1,500 00
9. For rent of office for the surveyor general of Montana; fuel, books, stationery, and other incidental expenses.....	2,500 00
10. For rent of office for the surveyor general of California and Arizona; fuel, books, stationery, and other incidental expenses.....	1,200 00
<b>Total.....</b>	<b>22,056 00</b>

#### EXPLANATION OF THE FOREGOING DEFICIENCY ESTIMATES.

1. The organic act authorizes not exceeding \$11,000, (vide U. S. Statutes, vol. 10, p. 245;) General Land Office estimate of that amount absolutely required for the service was reduced by Congress during the last session to \$4,500, thereby occasioning the deficiency.
2. The organic act authorizes not exceeding \$6,300, (vide U. S. Statutes, vol. 10, p. 309;) General Land Office estimate of that amount absolutely required for the service was reduced by Congress during the last session to \$4,000, thereby occasioning the deficiency.
3. The organic act authorizes not exceeding \$6,300, (vide U. S. Statutes, vol. 5, p. 26, and vol. 11, p. 212;) General Land Office estimate of that amount absolutely required for the service was reduced by Congress during the last session to \$2,500, thereby occasioning the deficiency.
4. The organic act authorizes not exceeding \$4,000, (vide U. S. Statutes, vol. 9, p. 496, and vol. 14, p. 542;) General Land Office estimate of that amount absolutely required for the service was reduced by Congress during the last session to \$3,000, thereby occasioning the deficiency.
5. The organic act authorizes not exceeding \$6,300, (vide U. S. Statutes, vol. 5, p. 26, and vol. 14, p. 344;) General Land Office estimate of that amount absolutely required for the service was reduced by Congress during the last session to \$4,000, thereby occasioning the deficiency.
6. The organic act authorizes \$1,000, (vide U. S. Laws, vol. 10, p. 306;) the amount having proved insufficient, \$2,000 was submitted as absolutely necessary, but was reduced by Congress during the last session to \$1,000, thereby occasioning the deficiency.
7. The organic act authorizes \$1,000, (vide U. S. Laws, vol. 12, p. 244;) the amount having proved insufficient, \$2,000 was submitted as absolutely necessary but was reduced by Congress during the last session to \$1,000, thereby occasioning the deficiency.



## ESTIMATES OF APPROPRIATIONS.

8. The organic act authorizes \$1,000, (vide U. S. Laws, vol. 14, p. 86;) the amount having proved insufficient, \$2,000 was submitted as absolutely necessary, but was reduced by Congress during the last session to \$1,500, thereby occasioning the deficiency.
9. The organic act authorizes \$1,000. (vide U. S. Laws, vol. 14, p. 542;) the amount having proved insufficient, \$3,000 was submitted as absolutely necessary, but was reduced by Congress during the last session to \$1,000, thereby occasioning the deficiency.
10. The organic act authorizes \$10,000. (vide U. S. laws, vol. 10, p. 245;) the sum of \$5,000 was estimated, but reduced by Congress during the last session to \$2,000, thereby occasioning the deficiency.

JOS. S. WILSON, *Commissioner*.

DEPARTMENT OF THE INTERIOR,  
*General Land Office, October 10, 1868.*

## WAR DEPARTMENT.

WAR DEPARTMENT,  
*Washington City, November 24, 1868.*

SIR: I have the honor to submit herewith an estimate of appropriations required to meet deficiencies for the service of the War Department for the present fiscal year, ending 30th June, 1869.

Very respectfully, your obedient servant,  
J. M. SCHOFIELD,  
*Secretary of War.*

Hon. HUGH McCULLOCH,  
*Secretary of the Treasury.*

TREASURY DEPARTMENT, SECOND AUDITOR'S OFFICE,  
*Washington, November 24, 1868.*

SIR: According to the best estimate which can be made, the unsettled accounts in this office will require at least \$250,000 on account of contingencies of the army, and \$50,000 on account of secret service.

Respectfully yours,  
E. B. FRENCH, *Auditor.*

JOHN POTTS, Esq.,  
*Chief Clerk War Department.*

*Estimate of appropriations required to meet deficiencies for the service of the War Department for the fiscal year ending June 30, 1869.*

Heads or titles of appropriations.	Amounts.	
Regular supplies of the quartermasters' department.....	\$2,500,000	
Incidental expenses quartermasters' department.....	500,000	
Horses for cavalry and artillery.....	1,500,000	
Transportation of officers' baggage.....	100,000	
Transportation of the army and its supplies.....	7,000,000	
Barracks and quarters.....	1,000,000	
		\$12,600,000
Contingencies of the army.....		475,000
Medical and hospital department.....		800,000
Secret service fund.....		100,000
		13,975,000

NOTE.—The items for "contingencies of the army" and "secret service fund" are required to settle accounts of disbursing officers for expenditures already made, and do not involve any actual disbursements, but merely a transfer of credits on the books of the treasury.

J. M. SCHOFIELD, *Secretary of War.*

## TREASURY DEPARTMENT, THIRD AUDITOR'S OFFICE,

November 23, 1868.

SIR: I have the honor to request that in the estimates for deficiencies, appropriations may be asked for as follows:

Secret service \$50,000.

Army contingencies \$25,000.

It is anticipated that these amounts, or a portion of them, will be needed in the adjustment of the accounts of officers of the army in this office.

Very respectfully,

A. M. GANGEWER,  
Acting Auditor.

Hon. J. M. SCHOFIELD,  
Secretary of War.



## QUARTERMASTER GENERAL'S OFFICE,

Washington, D. C., November 23, 1868.

SIR: I have the honor to acknowledge the receipt of the letter of the honorable Secretary of the Treasury, dated the 20th instant, referred by you to this office, stating that the deficiency appropriations are now about being completed, and requesting you to send in such amounts as may be required, at your earliest convenience.

In reply to this call of the Treasury Department, I have to state that the estimate of the acting Quartermaster General for the year ending June 30, 1869, amounted in the aggregate to \$28,280,066 20, and that Congress appropriated for the fiscal year but \$14,285,000, leaving balance unprovided for \$13,995,066 20, as shown by the following statement:

Heads of appropriations.	Estimate.	Appropriated.	Deficiency.
Regular supplies .....	\$7,747,949 20	\$5,000,000 00	\$2,747,949 20
Incidental expenses .....	2,500,000 00	2,000,000 00	500,000 00
Cavalry and artillery horses.....	1,784,365 00	.....	1,784,365 00
Mileage .....	300,000 00	200,000 00	100,000 00
Transportation, army.....	13,000,000 00	5,000,000 00	8,000,000 00
Barracks and quarters, including heating and cooking stoves.....	2,847,752 00	2,025,000 00	822,752 00
Army contingencies.....	100,000 00	60,000 00	40,000 00
Total .....	28,280,066 20	14,285 000 00	13,995,066 20

Upon a review of the original estimate and of the expenditures made since July 1, 1868, I am of the opinion that it was as near correct as could be made at that time.

The deficiency is great, and I now ask an appropriation to meet the wants of the department for the remainder of the fiscal year, under the following heads, viz:

Regular supplies .....	\$2,500,000 00
Incidental expenses .....	500,000 00
Cavalry and artillery horses.....	1,500,000 00
Mileage of officers.....	100,000 00
Transportation of the army .....	7,000,000 00

Barracks and quarters, including heating and cooking stoves .....	\$1,000,000 00
Army contingencies .....	200,000 00
Total .....	<u>12,800,000 00</u>

No appropriation for cavalry and artillery horses having been made, other funds had to be used for the purchase of them, which will have to be returned to the heads to which they belong; and accounts or claims are continually being sent in for horses lost or purchased during the late war.

The same in regard to army contingencies, (\$60,000 only having been appropriated,) in the settlement of officers' accounts who have made disbursements from other appropriations.

It is believed that the amount on hand, and what may be received from sales of clothing and equipage, will be sufficient for the present fiscal year, and nothing is asked for under this head.

I enclose for the information of the War Department a copy of the Quartermaster General's letter of July 3, 1868, to the Secretary of War, on this subject.

I am, very respectfully, your obedient servant,

JAMES A. EKIN,

*Acting Quartermaster General, Brevel Brig. General U. S. A.*

Hon. J. M. SCHOFIELD,  
*Secretary of War.*

QUARTERMASTER GENERAL'S OFFICE.  
*Washington, D. C., July 3, 1868.*

GENERAL: I have the honor, in reply to your inquiry of yesterday, to report:

1. The estimates for the service of the quartermasters' department during the present fiscal year were submitted to the War Department by the then acting Quartermaster General, D. H. Rucker, and amounted to \$23,240,066 20.

2. The balances which may have appeared on the books of the treasury applicable to the services of this department on the 30th June, 1868, will be absorbed by requests for remittances to disbursing officers to meet their estimates for expenditures and liabilities incurred before the termination of the last fiscal year.

There are, therefore, no balances applicable to the service of the current year.

3. The appropriations for the present fiscal year are \$14,225,000, about one-half the amount of the estimates.

4. I have examined the rough notes upon which the details of the estimate were made, and I do not find any distinct reference to a provision for meeting war claims, claims arising out of the past military operations, to which I presume your question refers.

But the department has never made any special estimate to meet these claims, now greatly reduced in amount. They have been paid out of unexpended balances of the war appropriations, and out of the sums realized by sale of military material, railroad material, horses, &c.

I am of opinion that these incidental or occasional resources will, during the next six months, continue to be sufficient to pay such claims as will be allowed by this office, and as most of those which are appealed to the Secretary have been already acted upon here and rejected upon just and sufficient grounds, I do not anticipate any great excess of allowances from the review which they will undergo at the War Department.

The appropriations made are not sufficient for the fiscal year, but they exceed the amount estimated by the acting Quartermaster General as necessary for the period which will elapse before the meeting of Congress, and I cannot doubt that by a deficiency bill, or by some special appropriation bill, Congress will be ready to provide such further sums as may appear to be necessary when they meet after the recess.

Doubtless the main reason for giving only one-half the amount estimated for has been the desire to retain entire control over the military movements of the government by appropriating only enough to last during the recess. Should no great activity of military operations be made necessary by Indian hostilities not now anticipated, the present appropriations and the incidental resources of the department should carry it on during the recess, even with payment of all claims likely to be allowed by proper authority.

I am, very respectfully, your obedient servant,

M. C. MEIGS, *Quartermaster General.*

Hon. J. M. SCHOFIELD, *Secretary of War.*

SURGEON GENERAL'S OFFICE,  
Washington City, September 14, 1868.

SIR: I have the honor to submit an estimate for \$800,000 to cover deficiencies in the appropriations for the present fiscal year.

The greater part of this amount is required for the adjustment of accounts with the quartermasters' department, which does not involve any actual disbursement from the treasury, but merely a transfer of credits, and the remainder for the payment of just claims arising during the war, for the liquidation of which the present funds of the department are insufficient.

Very respectfully, your obedient servant,

J. K. BARNES,  
Surgeon General United States Army.

Hon. SECRETARY OF WAR,  
Washington, D. C.

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*Estimate of funds required to supply deficiencies in the medical and hospital department for the fiscal year ending June 30, 1869.*

Required to reimburse other departments of the army for expenditures made during the war on behalf of the medical department, and for paying claims which originated during the war. \$800,000

J. K. BARNES,  
Surgeon General United States Army.

SURGEON GENERAL'S OFFICE,  
September 14, 1868.

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## DETAIL OF GENERAL ESTIMATES.

### CONGRESSIONAL PRINTER.

OFFICE OF CONGRESSIONAL PRINTER,  
Washington, September 16, 1868.

SIR: In compliance with the request contained in your letter of the 17th of August last, I have the honor to transmit herewith the usual estimates of appropriations required for the service of this office for the year ending on the 30th of June, 1870. These estimates, though in excess of the appropriations made for the current fiscal year, are considerably less, in the aggregate, than the estimates submitted for the same period.

Very respectfully, your obedient servant,

JOHN D. DEFREES,  
Congressional Printer.

Hon. J. A. GRAHAM,  
Assistant Register of the Treasury

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*Estimates of appropriations required by the Congressional Printer for the service of the year ending on the 30th of June, 1870.—(See estimates in detail.)*

For compensation of the Congressional Printer, and the clerks and messenger in his office, (act of March 3, 1853, joint resolution of February 10, 1854, acts of March 3, 1855, of June 23, 1860, of April 26, 1866, and of February 22, 1867).....	\$12,514 00
For contingent expenses of the office of the Congressional Printer.....	1,500 00

## ESTIMATES OF APPROPRIATIONS

For the public printing.....	\$441,652 00
For the public binding.....	351,703 00
For paper for the public printing.....	466,929 00
For lithographing and engraving for the Senate and House of Representatives..	85,000 00
For mapping in cases pending in the Supreme Court of the United States ..	3,000 00
<b>Total amount of estimates.....</b>	<b>1,382,298 00</b>

The estimates for the preceding year, in the aggregate, amounted to the sum of. \$1,518,437 00

*Estimates in detail for the office of the Congressional Printer, for the year ending June 30, 1870.*

For compensation of the Congressional Printer, and the clerks and messenger in his office, viz:

Salary of the Congressional Printer .....	\$4,000 00
Salary of four clerks at \$1,800 each.....	7,200 00
Per diem of messenger, 365 days at \$3 60.....	1,314 00
<b>Total estimate for salaries .....</b>	<b>12,514 00</b>

For contingent expenses of the office of the Congressional Printer, viz:

Advertising .....	\$600 00
Travelling expenses .....	200 00
Postage and stationery .....	100 00
Horse and wagon for office use .....	500 00
Miscellaneous items.....	100 00
<b>Total estimate for contingencies.....</b>	<b>1,500 00</b>

*Estimates in detail for the public printing, wages for 313 days.*

Number and employment.	Per diem	Total.
1 foreman.....	.....	\$1,800 00
1 assistant foreman .....	\$5 33½	1,669 33
1 assistant foreman .....	5 00	1,565 00
1 principal proof-reader.....	5 00	1,565 00
8 proof-readers .....	4 66½	11,685 33
1 reviser of proofs .....	4 33½	1,356 33
1 maker-up and time-keeper .....	4 33½	1,356 33
3 makers-up .....	4 16½	3,912 50
145 compositors, ccopy-holders, &c.....	4 00	181,540 00
15 apprentices, (compositors) .....	2 00	9,390 00
1 superintendent of press-room.....	5 33½	1,669 33
1 pressman .....	4 66½	1,460 67
1 pressman .....	4 16½	1,304 17
20 pressmen .....	4 00	25,040 00
50 press-feeders .....	1 50	23,475 00
1 paper-wetter.....	2 75	860 75
1 paper-wetter.....	2 66½	834 67
2 paper-turners .....	2 25	1,406 50
3 paper-turners .....	1 50	1,406 50
1 roller-maker .....	2 75	860 75
1 roller-maker.....	2 25	704 25
1 engineer .....	5 00	1,565 00
3 machinists .....	4 00	3,756 00
2 carpenters .....	3 50	2,191 00
2 paper-cutters .....	4 00	2,504 00
2 firemen, 365 days .....	3 30	2,409 00

*Estimates in detail for the public printing, &c.—Continued.*

Description.	Cost.	Total cost.
2 watchmen, 365 days .....	3 30	2, 409 00
2 watchmen, 365 days .....	2 75	2, 007 50
1 messenger .....	2 25	704 25
1 superintendent of drying-room .....	3 50	1, 095 50
1 assistant superintendent of drying-room .....	2 25	704 25
1 deliverer of work .....	3 33½	1, 043 33
10 sheet-boys .....	1 16½	3, 651 67
1 superintendent of folding-room .....	5 00	1, 565 00
1 assistant superintendent of folding-room .....	4 00	1, 252 00
1 assistant superintendent of folding-room .....	3 33½	1, 043 34
2 sheetmen in folding-room .....	2 50	1, 565 00
2 wagoners .....	2 25	1, 408 50
35 laborers .....	2 25	24, 648 75
130 folders, (piece work) average .....	1 25	50, 862 50
Total estimate for wages .....		381, 252 00

## MATERIALS, ETC.

Improvements and repairs to building .....		\$6, 000 00
Machinery, type, and implements .....		12, 000 00
2, 000 pounds of job printing ink .....	\$1 25	2, 500 00
10, 000 pounds book printing ink .....	85	8, 500 00
6, 000 pounds glue .....	42	2, 520 00
5, 000 pounds potash .....	13	650 00
400 gallons of sirup .....	1 35	540 00
400 gallons molasses .....	90	360 00
400 gallons sperm oil .....	2 80	1, 120 00
400 gallons benzine .....	30	120 00
400 tons Cumberland coal .....	4 60	1, 840 00
3, 000 yards cotton .....	50	1, 500 00
500 pounds thread .....	1 50	750 00
Stereotyping .....		9, 000 00
Freight, cartage and wharfage .....		1, 000 00
Gas .....		2, 000 00
Iron, steel, castings, and lumber .....		3, 000 00
Expenses of horses and wagons .....		2, 000 00
Miscellaneous items .....		5, 000 00
Total estimate for materials, &c. ....		60, 400 00
Total estimate for wages, brought forward .....		381, 252 00
Total amount of estimates for the public printing .....		441, 652 00

*Estimate in detail for paper for the public printing.*

Description.	Weight.	Cost per pound.	Cost per ream.	Total cost.
<i>Printing papers.</i>				
<i>Reams.</i>	<i>Lbs.</i>	<i>Cts.</i>		
22,000 fine printing, uncalendered.....	45	16	\$7 20	\$158,400 00
8,000 superfine printing, supercalendered.....	53	19	10 07	80,560 00
1,000.....do.....do.....	44	19	8 36	8,360 00
2,000 superfine printing, supercalendered and hard sized.....	45	21	9 45	18,900 00
2,000 superfine map.....	45	20	9 00	18,000 00
150 superfine cream-tinted printing, uncalendered.....	55	18	9 90	1,485 00
150 superfine cream-tinted printing, supercalendered.....	40	21	8 40	1,360 00
500 superfine cover paper, of any required color or colors.....	36	21	7 56	3,780 00
<i>Writing papers.</i>				
3,000 quarto post.....	9	25	2 25	6,750 00
3,000 flat cap.....	16	25	4 00	12,000 00
3,000 double cap.....	32	25	8 00	24,000 00
2,000 demy.....	20	25	5 00	10,000 00
2,000 double demy.....	40	25	10 00	20,000 00
2,000 folio post.....	22	25	5 50	11,000 00
1,000 double folio post.....	44	25	11 00	11,000 00
500 medium.....	26	25	6 50	3,250 00
500 royal.....	36	25	9 00	4,500 00
500 superroyal.....	56	25	14 00	7,000 00
500 Imperial.....	66	25	16 50	8,250 00
3,000 of any required size, not exceeding 21x40 inches.....	40	25	10 00	30,000 00
<i>Paper for post office blanks, engine-sized.</i>				
1,000 measuring 30x36 inches.....	42	21	8 82	8,820 00
800 measuring 25x36 inches.....	52	21	10 92	8,736 00
800 measuring 26x32 inches.....	46	21	9 66	7,728 00
500 measuring 18x29 inches.....	30	21	6 30	3,150 00
Total estimate for paper.....				446,999 00

*Estimates in detail for the public binding.*

## WAGES FOR 313 DAYS.

Number and employment.	Per diem.	Total.
1 foreman.....		\$1,800 00
1 assistant foreman.....	\$5 00	1,565 00
1 assistant foreman.....	4 33½	1,356 33
1 superintendent of sewing.....	4 33½	1,356 33
94 finishers, forwarders, rulers, and marblers.....	4 00	117,688 00
8 apprentices.....	1 50	3,756 00
8 feeders for ruling machines.....	1 33½	3,338 67
5 pagers.....	2 00	3,130 00
14 sewers.....	1 83½	8,033 67
2 attendants of hoisting machines.....	2 50	1,565 00
2 sawyers.....	2 75	1,721 50
1 watchman (365 days).....	2 75	1,003 75
2 wagoners.....	2 25	1,406 50
13 laborers.....	2 25	9,155 25
60 sewers, (piecework,) average.....	1 25	23,475 00
Total estimate for wages.....		180,353 00

## MATERIALS, ETC.

Description.	Cost.	Total cost.
Machinery and repairs, tools, implements, &c.....		\$5,000 00
3,000 skins Russia leather .....	\$4 50	13,500 00
800 dozen law sheep .....	13 50	10,800 00
200 dozen law calf .....	48 00	9,600 00
100 dozen Turkey morocco .....	36 50	3,650 00
40 dozen title morocco, blue .....	16 00	640 00
40 dozen title morocco, cochineal .....	18 50	740 00
100 dozen roans .....	14 00	1,400 00
200 dozen skivers .....	14 50	2,900 00
25 dozen parchment skins .....	9 00	225 00
3,000 yards cotton .....	75	2,250 00
2,500 pieces book muslin .....	10 50	26,250 00
300 pieces silk headband .....	2 00	600 00
500 packs gold leaf .....	10 00	5,000 00
500 packs Florence leaf .....	4 50	2,250 00
300,000 pounds binders' boards .....	05½	16,500 00
1,000 pounds white glue .....	48	480 00
10,000 pounds dark glue .....	25	2,500 00
2,000 pounds twine .....	60	1,200 00
3,000 pounds thread .....	1 45	4,350 00
60 barrels flour .....	14 00	840 00
200 gallons sperm oil .....	2 80	560 00
300 gallons alcohol .....	4 75	1,425 00
200 tons Cumberland coal .....	4 60	920 00
100 reams marbled paper .....	13 50	1,350 00
25 reams fancy lining paper .....	14 00	350 00
25 reams comb paper .....	20 00	500 00
200 reams printing paper .....	8 00	1,600 00
500 reams double cap ledger paper .....	16 00	8,000 00
160 reams imperial ledger paper .....	32 00	5,120 00
100 reams super-royal ledger paper .....	25 00	2,500 00
250 reams royal ledger paper .....	20 00	5,000 00
500 reams medium ledger paper .....	16 00	8,000 00
1,000 reams demy ledger paper .....	12 00	12,000 00
200 reams cap ledger paper .....	8 00	1,600 00
150 reams manilla paper .....	7 00	1,050 00
Gums, dyes, &c.....		1,000 00
Gas .....		1,200 00
Freight, wharfage, and cartage .....		2,500 00
Expenses of horses and wagons .....		2,000 00
Miscellaneous items .....		4,000 00
Total estimate for materials, &c.....		171,350 00
Estimate for wages, brought forward .....		180,353 00
Total amount of estimates for the public binding.....		351,703 00

*Estimates in detail for lithographing and engraving for the Senate and House of Representatives of the United States.*

For 9,375 copper-faced engravings of the illustrations of machinery, &c, for the Annual Report of the Commissioner of Patents, at \$8 each.....	\$75,000 00
For lithographing the charts accompanying the Annual Coast Survey Report.	2,500 00
For engravings on wood and electrotypes for the Annual Report of the Commissioner of Agriculture .....	2,500 00
For all other lithographing and engraving .....	5,000 00
Total estimate for lithographing and engraving .....	85,000 00
For copies of maps, plans, diagrams, &c., in <i>fac simile</i> , on tracing linen, for the use of the Supreme Court of the United States.....	\$3,000 00



## TREASURY DEPARTMENT.

## MINT OF THE UNITED STATES.

MINT OF THE UNITED STATES,  
*Philadelphia, November 6, 1868.*

SIR: I herewith transmit the estimates of appropriations required for the support of the mint and branches for the fiscal year ending June 30, 1870.

The amount estimated for salaries of officers and clerks at the mint and branches is based on the compensation allowed them respectively by existing laws, and is the same as appropriated for the current fiscal year.

For wages of workmen at the principal mint the amount estimated for is the same as last year.

For incidental and contingent expenses (including wastage on gold and silver) the amount estimated for is \$35,000, being an increase of \$10,000 over the amount appropriated for the same purpose for the current fiscal year.

Prior to the 30th June last the fund arising from the deductions from depositors for parting, refining, making bars, &c., was by law available for ordinary expenses. A recent act of Congress requires the funds received from the above deductions to be covered into the treasury of the United States, consequently it is necessary to increase the estimates for the mint and branches under this head by adding to the sum appropriated for the current fiscal year the amount of the estimated deductions during the next fiscal year. The deductions from depositors at the principal mint during the last fiscal year amounted to about \$7,000 coin, equal to say \$10,000 in United States notes. The same explanation applies to the appropriations for the branch mint San Francisco and United States assay office, New York.

At the branch mint, Denver, it is proposed to discontinue the office of coiner, the business of the institution not requiring the services of that officer. The amount heretofore appropriated for that officer was \$1,800, and the amount estimated for under this head is that much less than was appropriated for the current fiscal year.

The proper explanations in relation to the appropriations required for the branch mints at San Francisco, Denver, and assay office New York, will be found in the papers submitted by the respective superintendents of those institutions, and which are transmitted herewith.

Very respectfully, your obedient servant,

H. R. LINDERMAN, *Director.*

Hon. HUGH McCULLOCH,

*Secretary of the Treasury, Washington, D. C.*

*Estimates of appropriations required for the mint of the United States and branches for the fiscal year ending June 30, 1870.*

	Estimated appropriation for fiscal year ending June 30, 1870.	Estimated appropriation for fiscal year ending June 30, 1869.
<b>MINT OF THE UNITED STATES, PHILADELPHIA.</b>		
For salaries of director of the mint, per act of April 7, 1866, deficiency bill, sec. 14, \$4,500; treasurer of the mint, per act of April 7, 1866, deficiency bill, sec. 14, \$3,500; assayer, melter and refiner, chief coiner, and engraver, per same act, each \$3,000, \$12,000; assistant assayer and assistant chief coiner, each \$2,000, \$4,000; seven clerks, one at \$2,500, three at \$2,000, three at \$1,800 each, \$13,900 .....	\$37,900 00	\$37,900 00
For wages of workmen and adjusters .....	125,000 00	125,000 00
For incidental and contingent expenses, including wastage on gold and silver, new machinery, and repairs .....	35,000 00	25,000 00
For specimens of ore and coins to be deposited in the cabinet mint.	600 00	600 00
For freight on bullion and coin .....	5,000 00	5,000 00
	<b>203,500 00</b>	
<b>BRANCH MINT AT SAN FRANCISCO, CALIFORNIA.</b>		
For salaries of superintendent and treasurer, at \$4,500, act of July 3, 1852; 10 Laws, pages 11, sec. 2, \$9,000; assayer, melter and refiner, and coiner, at \$3,000 each, same act, \$9,000; six clerks, one at \$2,500, five at \$2,000 each, per same act, August 4, 1854; 10 Laws, pages 11, 201, 558, \$12,500 .....	\$30,500 00	30,500 00
For wages of workmen and adjusters .....	195,450 00	195,450 00
For incidental and contingent expenses, including wastage on gold and silver .....	122,000 00	69,545 00
Total amount of appropriations required .....	<b>347,950 00</b>	
<b>BRANCH MINT AT DENVER, COLORADO.</b>		
For salaries of superintendent at \$2,000; assayer, and melter and refiner, at \$1,800 each, per act of April 21, 1862 .....	\$5,600 00	
For salaries of three clerks, one at \$2,000, two at \$1,800 each .....	5,600 00	
For wages of workmen, in addition to unexpended balances of appropriations .....	17,067 00	14,862 50
For incidental and contingent expenses, in addition to unexpended balance of appropriations .....	6,000 00	1,945 18
Total amount needed .....	<b>34,267 00</b>	
<b>ASSAY OFFICE, NEW YORK.</b>		
For salaries of superintendent, by authority from Secretary of the Treasury dated September 27, 1865, \$4,500; assayer, melter and refiner, at \$3,000 each, act March 3, 1865; 10 Laws, page 164, \$6,000; assistant assayer, per same act, \$2,000; deputy treasurer, authorized by Secretary of the Treasury under act February 11 and March 17, 1865, \$3,000; six clerks, two at \$2,500, one at \$2,000, one at \$1,900, two at \$1,800,* \$12,500 .....	\$28,000 00	25,700 00
For wages of workmen, in addition to unexpended balance of former appropriations .....	40,000 00	40,000 00
For incidental and contingent expenses, in addition to unexpended balance of former appropriations .....	50,000 00	50,000 00
Total .....	<b>118,000 00</b>	

\* By authority of Secretary of the Treasury, under date of February 13, 1867, the salary of the bar clerk was increased from \$1,600 to \$1,800; under date of January 10, 1868, the pay clerk was transferred from United States Assistant Treasurer's office to assay office, at a salary of \$1,900; under date of October 3, 1868, the salary of the bullion clerk was increased from \$1,800 to \$2,000.

SUPERINTENDENT'S OFFICE, U. S. BRANCH MINT,  
*San Francisco, California, September 16, 1868.*

SIR: I beg leave to enclose to you, herewith, my estimate of expenses of this branch for the fiscal year ending June 30, 1870.

You will notice that I have not made the usual deduction for the parting charge, collected from depositors, which source of revenue has since the establishment of the branch been made available, to be applied toward the expenses. I learn that a law was passed at the recent session of Congress requiring that hereafter all the available profits of the mint and branches shall be covered into the treasury, to be expended only by a specific appropriation. Whether the revenue derived from a charge made against the depositor of bullion for parting the same can be considered as profits is extremely questionable; but to provide against an adverse decision of the department upon this point, I have deemed it most wise not to permit that item to enter into the calculation of my estimates.

I will take the opportunity to say that my figures are as nearly accurate as I can possibly make them, and that it would not be safe to reduce them.

I am yours, very respectfully,

ROBERT B. SWAIN, *Superintendent.*

Hon. H. R. LINDERMAN,  
*Director of the Mint, Philadelphia.*

*Subdivision of estimates for appropriations for support of the United States branch mint at San Francisco, California, for the fiscal year ending June 30, 1870.*

Salaries of officers and clerks .....	\$30,500 00
Wages of workmen, &c .....	195,450 00
Incidental and contingent expenses.....	122,000 00
Total amount of appropriation required.....	347,950 00

Respectfully submitted:

ROBERT B. SWAIN, *Superintendent.*

UNITED STATES BRANCH MINT,  
*Superintendent's Office, San Francisco, Cal., September 17, 1868.*

SUMMARY.

*Estimates of expenses of the United States branch mint, San Francisco, California, and the amount of appropriation required for the fiscal year ending June 30, 1870.*

Salaries of officers and clerks.....	\$30,500 00
General and treasurer's departments, including wages of workmen, incidental and contingent expenses .....	37,450 00
Assayer's department, including wages and contingent expenses.....	47,000 00
Coiner's department, including wages and contingent expenses.....	110,000 00
Melter and refiner's department, including wages and contingent expenses....	123,000 00
Total amount of appropriation required.....	347,950 00

Respectfully submitted:

ROBERT B. SWAIN, *Superintendent.*

UNITED STATES BRANCH MINT,  
*Superintendent's Office, San Francisco, Cal., September 17, 1868.*

UNITED STATES BRANCH MINT,  
*Denver, August 26, 1868.*

SIR: The amount required for the support of the United States branch mint, Denver, Colorado, for the fiscal year ending June 30, 1870, it is estimated will be as follows, viz:

For salary of superintendent.....	\$2,000 00
For salaries of three clerks.....	5,600 00
For salary of coiner, (acting as weigher).....	1,800 00
For wages of two watchmen.....	3,285 00
For wages of two messengers.....	2,504 00
For wages of one laborer.....	1,252 00
For incidental and contingent expenses, embracing fuel, lights, postage, stationery, lumber, repairs, &c.....	2,000 00
For salary of assayer, (as per his estimate).....	1,800 00
For wages of two assistants.....	3,756 00
For wages of one laborer.....	1,095 50
For incidental and contingent expenses, embracing charcoal, acids, lead, bone ash, glassware, stationery, and repairs...	1,000 00
For salary of melter and refiner, (as per his estimate).....	1,800 00
For wages of three workmen.....	5,164 50
Incidental and contingent expenses, embracing crucibles, fluxes, freight, charcoal, repairs, &c.....	3,000 00
	<hr/>
	36,057 00
	<hr/>

ABSTRACT OF ESTIMATES.

For salaries of officers and clerks.....	\$13,000 00
For wages of workmen and laborers.....	17,057 00
For incidental and contingent expenses.....	6,000 00
	<hr/>
	36,057 00
	<hr/>

I am informed by the Treasury Department that any changes made necessary in my estimates on account of unexpended balances will be attended to either at the mint or at the department, by their letter of August 14, 1868, a copy of which I have the honor to enclose herewith.

Very respectfully, your obedient servant,

GEO. W. LANE, *Superintendent.*

Hon. H. R. LINDERMAN,  
*Director United States Mint, Philadelphia.*

UNITED STATES ASSAY OFFICE,  
*New York, October 26, 1868.*

SIR: In submitting the enclosed schedule of appropriations required for the support of this office for the fiscal year ending June 30, 1870, I have to make the following explanations:

I. For the salaries of officers and clerks there was appropriated for the current fiscal year.....	\$25,700
By authority of the Secretary of the Treasury, under date of February 13, 1867, the salary of the bar clerk was increased from \$1,600 to \$1,800.....	200

Under date of January 10, 1868, the pay clerk was transferred from the United States assistant treasurer's office to the assay office, at a salary of ..... \$1,900  
 And under date of October 3, 1868, the salary of the bullion clerk was increased from \$1,800 to \$2,000—increase..... 200

The aggregate appropriation required, therefore, to provide for existing salaries of officers and clerks is, per schedule..... 28,000

II. For wages of workmen at existing rates we shall require the same amount as was appropriated for the current year, viz: 40,000

III. For incidental and contingent expenses, I estimate that we shall require at least..... \$80,000

Owing to an excess in the amount of deductions from deposits during the current year, beyond my former estimates, I anticipate that there will be on the 30th June, 1869, an unexpended surplus, applicable to incidental and contingent expenses, of ..... 30,000

Leaving the sum of ..... 50,000  
 to be asked for in the appropriation bill.

The amounts required to be appropriated, therefore, for the support of this office will be:

I. For salaries of officers and clerks.....	\$28,000
II. For wages of workmen.....	40,000
III. For incidental and contingent expenses, in addition to available balance of former appropriations.....	50,000
Total.....	118,000

Very respectfully, your obedient servant,

GEO. F. DUNNING, *Superintendent.*

Dr. H. R. LINDERMAN,  
*Director of the Mint.*

*Appropriations required for the support of the United States assay office,  
 New York, for the fiscal year ending June 30, 1870.*

1. For salaries of officers and clerks:	
Superintendent .....	\$4,500 00
Assayer.....	3,000 00
Melter and refiner.....	3,000 00
Deputy treasurer.....	3,000 00
Assistant assayer.....	2,000 00
Six clerks: 2 at \$2,500 each .....	5,000 00
1 at \$2,000.....	2,000 00
1 at \$1,900.....	1,900 00
2 at \$1,800 each.....	3,600 00
	<u>\$28,000 00</u>
2. For wages of workmen.....	40,000 00
3. For incidental and contingent expenses in addition to available balance of former appropriations .....	50,000 00
Total amount needed .....	<u>118,000 00</u>

UNITED STATES ASSAY OFFICE,  
 New York, October 26, 1868.

## COAST SURVEY OFFICE.

TREASURY DEPARTMENT, COAST SURVEY OFFICE,  
*Washington, October 26, 1868.*

SIR: I have the honor to submit estimates for expenditure in the survey of the coast of the United States during the fiscal year 1869-'70. Like those of the last year, from which they are somewhat diminished, they exceed the appropriations of the preceding years. The estimate is as nearly as possible that which is required to maintain the most economical action without any augmentation of the scale of the work. It is the least amount that will keep the parties steadily at work, and preserve this service in a constant state of useful activity. The laying out of the work is carefully adjusted to meet the commercial wants of the whole country, and in strict accordance with the plan of progress which has hitherto prevailed.

In the following brief statement a general view is given of the distribution of the parties of the survey on the coast in applying the appropriation of the present fiscal year. The advance made, considering the means that were available, has been satisfactory.

During the year ending with the present month, progress has been made in the regular operations of the survey at Penobscot entrance, and on the group known as the Fox islands in Penobscot bay, including also the Thoroughfare passage; in the completion of work on the St. George river and on Medomack river; in the completion of soundings in Muscongus bay and near Kennebeck entrance; in extension of the survey of the Kennebec between Merrymeeting bay and Augusta; in the detailed topography of islands in Casco bay; in a minute survey of the vicinity of Munjoy Hill, (Portland,) for the city authorities; in a development of the vicinity of Half-way Rock, (Casco entrance;) and in general progress in Saco bay, coast of Maine. On the sea-coast and inside of Cape Cod Peninsula, outstanding work has been completed by three parties; changes affecting navigation have been developed off Monomoy Point, Massachusetts, and two parties have continued the detailed survey of Narraganset bay, in Rhode Island. In New York harbor a special examination has been made between Governor's island and the Narrows, for the city authorities; and a survey is in progress to develop facilities for navigation at Rondout, on Hudson river. Progress has been made in the coast topography of New Jersey, at Barnegat bay. Two parties have been employed in defining and sounding the smaller estuaries of Chesapeake bay, and of the lower part of the Potomac; and a special examination has been made of shoals obstructing the navigation of the Rappahannock river. The primary triangulation has been in progress connecting stations near Washington city with others on the Blue Ridge. The off-shore hydrography has been prosecuted north of Cape Hatteras towards the Virginia line. In North Carolina the detailed survey of the Neuse river has been completed, and triangulation and hydrography have been continued in Pamlico sound. The triangulation south of Charleston has been connected with stations on the Savannah river, and progress has been made in the detailed survey of the branches of Port Royal sound. On the coast of Georgia, St. Catharine's sound, St. Andrew's sound, and Doboy sound have been surveyed and soundings have been completed at the last-named entrance. Outstanding work in the vicinity of Barnes's sound, Florida, has been nearly completed, and investigations of great interest have been prosecuted in the Florida strait. Two parties have continued the survey of St. Joseph's bay (north;) and

a third has been employed on the Gulf coast between Perdido bay and Mobile Point. On the coast of Louisiana the triangulation of Isle au Breton sound has been completed, and soundings have been made in the bays and lagoons between the Mississippi passes. Last island has been connected by triangulation with the coast, and the true position has been determined of Ship Shoal light-house, off Last island. At Galveston, Texas, the longitude has been determined by the telegraphic method, in continuation of a series of observations terminating in a previous year at New Orleans. Soundings have been continued in Galveston bay. At Lavaca, latitude, azimuth, and the magnetic elements have been determined, and the hydrographic survey has been continued in Corpus Christi bay.

On the coast of California the survey has been in progress between Point Conception and Buenaventura, and on the peninsula near San Francisco; on the coast of Oregon at the Yaquina river; at Nehalem River entrance, and at Columbia river, and in the waters of Washington Territory at Port Madison.

## ESTIMATES IN DETAIL.

For general expenses of all the sections, namely: rent, fuel, materials for drawing, engraving, and printing, and for transportation of instruments, maps, and charts; for miscellaneous office expenses, and for the purchase of new instruments, books, maps, and charts ..... \$20,000

SECTION I. *Coast of Maine, New Hampshire, Massachusetts, and Rhode Island.*—*Field-work.*—To continue the triangulation of *Passamaquoddy bay* and its branches, and to extend the work so as to include the northeastern boundary along the *St. Croix river*; to continue the topography of *Frenchman's bay*; that of the islands and shores of *Penobscot bay*; that of *Saco bay*; and of the shores and islands of *Narraganset bay*; to continue off-shore soundings along the coast of Maine; and the hydrography of *Frenchman's bay*; *Goldsborough bay*; *Penobscot bay*; and *Isle au Haut bay*; to continue tidal and magnetic observations. *Office-work.*—To make the computations from field observations; to continue the engraving of general coast chart No. 1, (*Seal island to Cape Cod*;) and complete that of No. 2, (*Cape Cod to Gay Head*;) to continue the drawing and engraving of No. 4, (*Naskeag Point to White Head light*, including *Penobscot bay*;) that of charts No. 5 and No. 6, (*White Head light to Wood Island light*;) that of No. 7 and No. 8, (*Seguin light to Cape Porpoise light*;) and of coast chart No. 13, (*from Cuttyhunk to Point Judith, including Narraganset bay*;) and to continue the drawing and engraving of the harbor and river charts of the coast of Maine, and of *Narraganset bay*, will require ..... 80,000

SECTION II. *Coast of Connecticut, New York, New Jersey, Pennsylvania, and part of Delaware.*—*Field-work.*—To make supplementary astronomical observations; to continue verification work on the coast of *New Jersey*; to continue the topography of the shores of the *Hudson river*; to execute such supplementary hydrography as may be required in *New York bay* and *Delaware bay*; to continue the tidal observations. *Office-work.*—To make the computations and

reductions; to continue the drawing and engraving of a chart of <i>New York harbor</i> on a large scale; also of coast chart No. 21, ( <i>from Sandy Hook to Barnegat</i> ;) and of No. 22, ( <i>from Barnegat bay to Absecom inlet</i> ), will require.....	\$15,000
SECTION III. <i>Coast of part of Delaware, and that of Maryland, and part of Virginia.—Field-work.</i> —To continue astronomical and magnetic observations in this section; to continue the primary triangulation parallel to the coast, from <i>Washington city</i> southward along the <i>Blue Ridge</i> ; to continue the topography of the eastern shore of <i>Virginia</i> , and of the shores of <i>James river</i> , and triangulation requisite therefor; to make the hydrographic survey of estuaries and inlets remaining unsurveyed in this section; to continue tidal observations, and to make observations for determining the longitude of the <i>Pacific coast</i> . <i>Office-work.</i> —To make the computations from field-work; to continue the drawing and engraving of coast charts No. 29 and No. 30, ( <i>from Chincoteague inlet to Cape Henry</i> ;) and of general coast chart No. 4, ( <i>approaches to Delaware and Chesapeake bays</i> ;) and to engrave supplementary work on the charts heretofore published, will require .....	35,000
SECTION IV. <i>Coast of part of Virginia and part of North Carolina.—Field-work.</i> —To complete, if practicable, the primary triangulation of <i>Pamlico sound</i> , and to make the requisite astronomical and magnetic observations; to continue the triangulation and topography of the western shores and estuaries of <i>Pamlico sound</i> ; to complete the topography of the outer coast of <i>North Carolina</i> between <i>Bogue sound</i> and <i>New River inlet</i> ; to continue the in-shore and off-shore hydrography of this section; to continue soundings in <i>Currituck</i> and <i>Pamlico sounds</i> , and their estuaries, and to make observations on the tides and currents. <i>Office-work.</i> —To make the computations and reductions; to continue the drawing and engraving of general coast chart No. V, ( <i>from Cape Henry to Cape Lookout</i> ;) of coast charts No. 38 and No. 39, ( <i>coast from Currituck banks to Cape Hatteras</i> ;) of Nos. 42, 43, and 44, ( <i>Pamlico sound and estuaries</i> ;) of No. 45 and No. 46, ( <i>coast from Cape Hatteras to Cape Lookout</i> ;) and of charts of the <i>Neuse river</i> and <i>Pamlico river</i> , will require .....	35,000
SECTION V. <i>Coast of South Carolina and Georgia.—Field-work.</i> —To make the requisite astronomical and magnetic observations on the coast of <i>Georgia</i> ; to extend the topography from <i>Winyah bay</i> to <i>Cape Romain</i> ; to complete the topography from <i>St. Simon's sound</i> southward to the <i>St. Mary's river</i> ; and to sound the interior water passages among the sea islands from <i>Sapelo sound</i> southward, and continue off-shore hydrography and the tidal observations. <i>Office-work.</i> —To make the computations; to continue the drawing and engraving of the general coast chart No. VII, ( <i>from Cape Romain to St. Mary's river</i> ;) of coast charts No. 56 and No. 57, ( <i>from Savannah river to St. Mary's river</i> ;) and of charts of <i>Altamaha sound</i> , <i>St. Andrew's sound</i> , and the inland tide-water communication on the coast of <i>Georgia</i> , will require .....	40,000



SECTION VI. *Coast, keys, and reefs of Florida.*—*Field-work.*—

To determine the longitude of several points on the west coast of *Florida*; to continue the triangulation and topography from *Matanzas inlet* southward to *Mosquito inlet*; to complete the survey of the keys and sounds between *Key Largo* and *Cape Sable*; to commence the survey of *Tampa bay*; to continue the hydrography of the *Florida reef*, between the *Marquesas* and the *Tortugas*, and that of the *strait of Florida*; to complete the hydrography of the *bay of Florida*, and to make tidal and magnetic observations.

*Office-work.*—For computing from field observations; to continue the drawing and engraving of off-shore chart No. XI, (*western part of Florida reef, including the Tortugas*;) of coast charts No. 75 and No. 76, (*from Caloosa entrance to Tampa entrance*;) and of coast charts No. 70 and No. 71, (*Key West to Tortugas*), will require .....

\$35,000

SECTION VII. *Western coast of Florida peninsula north of Tampa bay, and coast of West Florida.*—*Field-work.*—

To continue the triangulation from *Cedar keys* towards the *Suwanee river*; from *St. Andrew's bay* towards *Chattahoochee bay*; and to make such astronomical and magnetic observations as may be required; to continue the topography to the westward of *St. Andrew's bay* and that of the *Gulf coast* adjacent to *Santa Rosa sound*; to survey and sound the entrance to the *Suwanee river*; to complete the hydrography of *St. George's sound*; and to make soundings off *Cape San Blas*, and continue the tidal observations. *Office-work.*—To make the computations from field-work; to continue the drawing and engraving of coast charts No. 82 and No. 83, (*from Ocilla river to Cape San Blas*;) and of No. 89, (*from Pensacola to Mobile Point*;) and to prepare a chart of the approaches and entrance to the *Suwanee river*, will require .....

30,000

SECTION VIII. *Coast of Alabama, Mississippi, and part of Louisiana.*—*Field-work.*—

To continue the triangulation from the *Mississippi delta* westward, and to make the astronomical and magnetic observations required in this section; to commence triangulation for the survey of the *Mississippi* and its tributaries in the vicinity of *St. Louis*, *Cincinnati*, and such other points as may be practicable; to complete the survey of the shores of *Isle au Breton sound*, and of the adjacent banks of the *Mississippi*; to continue the hydrography within the same limits; and that of *Lake Borgne* and *Lake Pontchartrain*; and to make tidal observations. *Office-work.*—To make the computation pertaining to field-work; to continue the drawing and engraving of the general chart No. XIV, (*Gulf coast between Mobile point and Vermilion bay*;) of coast charts No. 91, (*Lake Borgne and Lake Pontchartrain*;) No. 92 and No. 93, (*Chandeleur island to Southwest pass*;) and No. 94, (*Mississippi delta*), will require .....

50,000

SECTION IX. *Coast of part of Louisiana and coast of Texas.*—

*Field-work.*—To measure a primary base line; to continue the triangulation and topography of *Madre lagoon* from *Corpus Christi bay* southward; to complete the hydrography of *Aransas*, *Copano*, and *Espiritu Santo bays*; to continue the off-shore hydrography, and to make the requisite tidal observations. *Office-work.*—To make the office computations; to

complete the engraving of coast chart No. 107, (*Matagorda and Laraca bays*;) to continue the drawing and engraving of No. 108 and No. 109, (*Gulf coast from Matagorda to Corpus Christi bay*;) to engrave the resurvey of *Galveston entrance*; and to continue the drawing and commence the engraving of general chart No. XVI, (*Gulf coast from Galveston to the Rio Grande*;) will require .....

\$30,000

Total for Atlantic coast and Gulf of Mexico.....

370,000

The estimates for the *Pacific coast* of the United States are intended to provide for the following progress in the survey:

SECTION X. *Coast of California.*—*Field-work.*—To make the required observations for latitude, longitude, and azimuth at stations of the primary triangulation, and to make magnetic observations; to connect the islands of *Santa Cruz*, *Santa Rosa*, and *San Miguel* with the coast triangulation; to execute the topography of the same and continue the topography of the coast from *Buenaventura* to *Santa Barbara*, and from *Point Conception* northward; to continue the off-shore hydrography of the coast of *California*, and the tidal observations. *Office-work.*—To make the computations of observations, and to continue the drawing and engraving of the maps and charts made in the field; also for the operations in

SECTION XI. *Coast of Oregon and of Washington Territory.*—

*Field-work.*—To continue the astronomical and magnetic observations in this section, and the triangulation, topography, and hydrography in *Washington sound* and in *Puget sound*; to continue the survey of the mouth of the *Columbia river*; and to make such special surveys as may be called for by public interests on the coast of *Oregon* and *Washington Territory*; and to continue the drawing and engraving dependent on the field-work and hydrography, will require.

\$175,000

For publishing the observations made in the progress of the survey of the coast of the United States, per act of March 3, 1843.....

5,000

For repairs and maintenance of the complement of vessels used in the survey of the coast, including the purchase of new vessels to replace those too old for repairs, per act of March 2, 1853.....

60,000

For pay and rations of engineers for the steamers used in the hydrography of the coast survey, no longer supplied by the Navy Department, per act of June 12, 1858.....

5,000

The annexed table shows, in parallel columns, the appropriations made for the fiscal year 1868-'69 and the estimates now submitted for the fiscal year 1869-'70:

Object.	Estimated for 1869-'70.	Appropriated for 1868-'69.
For survey of the Atlantic and Gulf coasts of the United States, including compensation of civilians engaged in the work, per act of March 3, 1843 .....	\$370,000	\$275,000
For continuing the survey of the Pacific coast of the United States, including compensation of civilians engaged in the work, per act of September 30, 1850 .....	175,000	130,000
For publishing the observations made in the progress of the survey of the coast of the United States, including compensation of civilians engaged in the work, per act of March 3, 1843 .....	5,000	5,000
For the repairs and maintenance of the complement of vessels used in the survey of the coast, per act of March 2, 1853 .....	60,000	30,000
For pay and rations of engineers for the steamers used in the hydrography of the coast survey, no longer supplied by the Navy Department, per act of June 12, 1858 .....	5,000	10,000
Total .....	615,000	450,000

Respectfully submitted:

BENJAMIN PEIRCE,  
*Superintendent U. S. Coast Survey.*

Hon. HUGH McCULLOCH,  
*Secretary of the Treasury.*

#### LIGHT-HOUSE BOARD.

TREASURY DEPARTMENT, OFFICE LIGHT-HOUSE BOARD,  
*Washington City, November 6, 1868.*

SIR: I have the honor, under instructions from this board, to submit the accompanying estimates of funds required for the support of the light-house establishment for the fiscal year ending June 30, 1870.

These estimates are exhibited in tabular form, from No. 1 to No. 3 inclusive, and are accompanied by explanatory statements marked A and B.

It will be observed that the aggregate amount estimated for is \$135,672 less than the total of the estimates submitted at the last session of Congress. This lessened amount is due to the fact of a balance on account of the item of "salaries of keepers of light-vessels," which will be on hand June 30, 1869, and applicable to the service of the next fiscal year; also in the item of "supplies of oil, &c., for light-houses, \$10,000," caused by a stock of oil remaining on hand from the previous year; and in discontinuing the item of "re-establishing aids to navigation on the southern coast, \$100,000," the expense of which will be defrayed from the appropriation "for repairs and incidental expenses," the latter item being slightly increased over the estimate of last year.

It may, moreover, be mentioned that several necessary items of appropriation, amounting to \$54,500, though estimated for, were not made at the last session of Congress. These amounts are this year included as deficiencies, and tend to correspondingly increase the sums asked for.

The law passed at the last session of Congress making eight hours a legal day's work for all persons employed in government service, and which is found to increase that item of expense about 20 per cent., may be cited as an additional reason for the amounts asked for.

The estimates of appropriations required for special works contain, in like manner, items amounting to \$1,124,000, which were estimated for last year but not appropriated.\*

Very respectfully,

W. B. SHUBRICK,  
*Rear-Admiral and Chairman.*

Hon. HUGH McCULLOCH,  
*Secretary of the Treasury.*

A.

*Oil and other supplies for the light-houses and lighted beacons authorized prior to July 20, 1868, for the fiscal year ending June 30, 1870.*

For 55,000 gallons best quality oil, at \$2 per gallon.....	\$110, 000
For 90 dozen chamois skins, at \$10 per dozen.....	900
For 600 gallons spirits of wine, at \$3 per gallon.....	1, 800
For 1,000 pounds best quality whiting, at 8 cents.....	80
For 700 pounds polishing powder, at \$1 per pound.....	700
For 5,200 cleaning towels, at 50 cents.....	2, 600
For 3,450 glass chimneys, first order, at 70 cents.....	2, 415
For 1,500 glass chimneys, second order, at 65 cents.....	975
For 3,000 glass chimneys, third order, at 60 cents.....	1, 800
For 5,000 glass chimneys, fourth order, at 30 cents.....	1, 500
For 3,500 glass chimneys, fifth and sixth order, at 20 cents..	700
For 1,520 yards wicking for first order lamps, at 80 cents...	1, 216
For 2,470 yards wicking for second order lamps, at 70 cents..	1, 729
For 1,520 yards wicking for third order lamps, at 60 cents...	912
For 2,500 yards wicking for fourth, fifth, and sixth order lamps, at 50 cents.....	1, 250
For 800 yards wicking for hand lamps, at 30 cents.....	240
For 450 vials clockmakers' oil, at \$2.....	900
For brushes of various classes and sizes.....	7, 000
For soap, paints, and other cleaning materials.....	15, 000
For expenses of repairing and keeping in repair illuminating apparatus, mechanical and other lamps, clock-work, ma- chinery, and incidentale xpenses.....	50, 000
For expenses gauging, testing, transportation, incidental ex- penses, and delivery of oil and other supplies for light-houses	50, 000
<b>Total.....</b>	<b>251, 717</b>

\* *And be it further enacted*, That the Light-house Board be, and hereby is, authorized to apply any unexpended balance which may remain after the completion of a light-house work to the construction of any other similar work which has been or may be authorized by act of Congress, but for which the amount appropriated proves insufficient.

*And be it further enacted*, That the laws now authorizing, fixing, and regulating the commissions to be paid to collectors of customs acting as superintendents of lights, for disbursements under the light-house establishment, shall apply to all other persons disbursing money under the same establishment: *Provided*, That hereafter commissions shall be charged to the appropriation from which the disbursement is made.

*And be it further enacted*, That, subject to the laws and regulations now governing the franking privilege in the bureaus of the several executive departments, authority is hereby given to the Light-house Board to receive and send free of postage all official communications.

## B.

*Explanation of estimate for expenses of light-vessels authorized prior to July 20, 1867, for the fiscal year ending June 30, 1870.*

Wages of 30 mates, at an average of \$540 per annum.....	\$16,200
Wages of 168 seamen, at an average of \$30 per month.....	60,480
Rations in kind for 228 seamen and others, delivered on board light-vessels, at an average of 50 cents per day.....	41,610
Fuel and water for light-vessels.....	5,000
Replacing lost anchors and cables.....	12,000
Repairing and keeping in repair 24 light-vessels and 6 reliefs at an average of \$1,500.....	45,000
For transportation of supplies and incidental expenses arising from casualties.....	12,000
For 15,000 gallons best quality oil, at \$2.....	30,000
For chimneys, wicks, and cleaning materials.....	15,000
For repairing and keeping in repair the illuminating apparatus of light-vessels.....	5,000
Total.....	<u>232,290</u>

## POST OFFICE DEPARTMENT.

POST OFFICE DEPARTMENT,  
November 9, 1868.

SIR: I have the honor to submit herewith estimates of appropriations for salaries and contingent expenses of this department for the fiscal year ending the 30th June, 1870. Also an estimate for preparing and publishing post route maps of the United States, as explained in the accompanying communication from the topographer, with the approval of my second assistant.

Very respectfully, your obedient servant,

ALEX. W. RANDALL,  
Postmaster General.

Hon. H. McCULLOCH,  
Secretary of the Treasury.

POST OFFICE DEPARTMENT, CONTRACT OFFICE,  
(TOPOGRAPHICAL DIVISION,)

Washington, October 31, 1868.

Estimate of appropriation required for the fiscal year ending June 30, 1870, for the preparing and publishing post-route maps of the United States, sixteen thousand dollars, (\$16,000;) to include the salaries of assistants to the topographer, (draughtsmen and clerks,) the engraving, the purchase of copper-plates and paper, the printing and coloring of maps, the materials for use in topographer's rooms, and other incidentals in the carrying on the work of this division of the contract office, as per specific estimates of the topographer.

It is respectfully suggested that the requisition for this appropriation be inserted as an item in the estimates for the Post Office Department proper, as done for the year 1866-'67, (see Statutes at Large, vol. 14, page 201,) and be worded thus:

*"Topographer.*—For preparing and publishing post-route maps of the United States, sixteen thousand dollars."

This is for the greater convenience in making the drafts of money required for the incidental accounts of this work, dispensing with the inconvenient mode of last fiscal year, as experienced and pointed out by yourself.

Respectfully submitted :

W. L. NICHOLSON,  
*Topographer Post Office Department.*

Hon. GEO. WM. McLELLAN,  
*Second Assistant Postmaster General.*

Approved.

GEO. W. McLELLAN,  
*Second Assistant Postmaster General.*

POST OFFICE DEPARTMENT,  
October 28, 1868.

SIR: At your request I respectfully submit an estimate of the proposed method of supplying additional heat to the large dead-letter hall.

The capacity of this hall is upward of 70,000 cubic feet. Its exposed situation and distance from the boilers, together with the reduced number of hot-air-flues, renders it impossible to heat the room comfortably in mid-winter.

I therefore propose to remedy this difficulty by placing four (4) vertical steam radiators in the window recesses at each end of the hall, by which a mild temperature can be maintained during the nights and Sundays.

The probable cost of this improvement, as far as can be derived from the current prices of labor and materials, will be—

Four vertical radiators .....	\$240 00
Three hundred and twenty feet of pipe (assorted) .....	90 00
Valves and fittings .....	20 00
Labor .....	100 00
	<hr/>
	450 00
	<hr/>

Very respectfully, yours, &c.,

AUGS. JORDAN,  
*Engineer Heating and Ventilating, &c., Post Office Building.*

WM. BELL, Esq.,  
*Superintending and Disbursing Clerk, P. O. Building.*

TREASURY DEPARTMENT,  
OFFICE OF THE SUPERVISING ARCHITECT,  
October 9, 1868.

DEAR SIR: I have at your request made an examination into the method proposed by A. Jordan, esq., to furnish the additional heat required in the large room on the north front of the building under your charge, and would advise that the recommendations of Mr. Jordan be approved, viz: to place upright radiators of the pattern selected by him in the recesses of the windows and connected with the boilers at present used for the supply of the direct radiators now in use.

The great size of the room and its peculiar construction renders it impossible to heat it in a satisfactory manner under several hours. It is therefore important that in the coldest weather a certain degree of heat should be kept on at all times, including nights and Sundays. By placing the radiators in the window recesses, the ventilation of the room can be readily improved at any time by an arrangement I have suggested to Mr. Jordan.

I have also examined the foundation in the court-yard, as requested by you, and would recommend the removal of all save the large basin. I would also strongly recommend that the rough shed over the air-duct be removed and suitable structures be erected over the opening. I will, should you desire, prepare sketches and estimates for the latter improvement.

Very respectfully,

A. B. MULLETT,  
*Supervising Architect.*

WILLIAM BELL, Esq.,  
*Disbursing Clerk Post Office Department.*

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TREASURY DEPARTMENT,  
OFFICE OF SUPERVISING ARCHITECT,  
*November 4, 1868.*

DEAR SIR: At your request I have prepared a design for protecting the entrance to the air-duct in the court-yard of the post office building, which I herewith transmit.

You will see that I propose to surround it with an ornamental perforated iron screen, supporting a fountain, the water of which will be carried over the edge and fall past the screen, thereby thoroughly washing and purifying the air as it passes into the duct. I think you will find this as satisfactory an arrangement as any that can be suggested, and also one that can be constructed at moderate expense. I think the total cost should not exceed \$6,000, and it might be brought considerably lower. I do not think it safe, however, to estimate for any less sum.

Very respectfully,

A. B. MULLETT.  
*Supervising Architect.*

WILLIAM BELL, Esq.,  
*Superintendent Post Office Building,  
Washington, D. C.*

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## DEPARTMENT OF THE INTERIOR.

DEPARTMENT OF THE INTERIOR,  
*Washington, D. C., November 9, 1868.*

SIR: Herewith I respectfully transmit estimates of appropriations for this department for the fiscal year ending June 30, 1870.

I am, sir, very respectfully, your obedient servant,

O. H. BROWNING, *Secretary.*

Hon. HUGH McCULLOCH,  
*Secretary of the Treasury.*

## OFFICE INDIAN AFFAIRS.

DEPARTMENT OF THE INTERIOR,  
OFFICE OF INDIAN AFFAIRS,  
*Washington, D. C., November 2, 1868.*

SIR: In compliance with your request of the 20th of August last, I have the honor to transmit herewith the estimate for this office for the fiscal year ending June 30, 1870.

The estimates are not much larger than the appropriations made for the present fiscal year for the same objects. There are some made for new objects, in which cases the amounts asked for are based upon treaty stipulations.

It is thought that the explanations under the head of remarks are sufficiently explicit to show the reasons why the increased amounts, as well as those for new objects, should be appropriated by Congress.

Very respectfully, your obedient servant,

N. G. TAYLOR, *Commissioner.*

Hon. O. H. BROWNING.

*Secretary of the Interior.*



## ESTIMATES OF APPROPRIATIONS.

*Estimate of funds required for the fiscal year commencing on the 1st day of July, 1869, and terminating on the 30th of June, 1870, to wit: Office expenses, compensation to the Commissioner of Indian Affairs, and to clerks, messengers, watchmen, and laborers in the office of the Commissioner, and for contingencies of the Indian Office.*

Laws.	Vol.	Page.	Section.	Acts making appropriations.	Capacity.	Rate of salary.	Amount.	Estimate of appropriations required for the service of the fiscal year ending June 30, 1870, for objects fixed by law and treaties.	Estimate of appropriations required for the service of the fiscal year ending June 30, 1870, for objects of a discretionary character.	Total estimate of appropriations required for the service of the fiscal year ending June 30, 1870.	Balance of appropriations unexpended on the 30th of June, 1869, which may be applied to the service of the next fiscal year.	Appropriations for the year ending June 30, 1869.
Statutes at Large.....	4	564	1 & 2	July 9, 1832.....	Commissioner.....	\$3,000 00	\$3,000 00	\$3,000 00	.....	\$3,000 00	.....	\$3,000 00
Do.....	10	311	3	March 3, 1833.....	Chief clerk.....	2,000 00	2,000 00	2,000 00	.....	2,000 00	.....	2,000 00
Do.....	10	311	3	.....do.....	Three clerks.....	1,600 00	5,400 00	5,400 00	.....	5,400 00	.....	5,400 00
Do.....	10	276	1	April 22, 1854.....	.....	1,600 00	11,900 00	11,900 00	.....	11,900 00	.....	11,900 00
Do.....	10	211	3	March 3, 1853.....	.....	.....	.....	.....	.....	.....	.....	.....
Do.....	11	185	4	March 3, 1857.....	Seven clerks.....	.....	.....	.....	.....	.....	.....	.....
Do.....	10	270	1	April 22, 1854.....	.....	.....	.....	.....	.....	.....	.....	.....
Do.....	10	211	3	March 3, 1853.....	Five clerks.....	1,400 00	7,000 00	7,000 00	.....	7,000 00	.....	7,000 00
Do.....	11	185	4	March 3, 1857.....	Principal messenger.....	1,000 00	1,000 00	1,000 00	.....	1,000 00	.....	1,000 00
Pamphlet copy Laws, 1st session 38th Congress.....	11	160	3	August 18, 1856, and June 25, 1864.....	.....	.....	.....	.....	.....	.....	.....	.....
Do.....	.....	.....	.....	.....	Assistant messenger.....	840 00	840 00	840 00	.....	840 00	.....	840 00
Do.....	.....	.....	.....	.....	Two watchmen.....	720 00	1,400 00	1,400 00	.....	1,400 00	.....	1,400 00
Do.....	.....	.....	.....	.....	Laborer.....	720 00	720 00	720 00	.....	720 00	.....	720 00
Contingent expenses, viz: For blanks books, binding, stationery, fuel and lights, and miscellaneous items, including two of the city newspapers, to be filed, bound, and preserved for the use of the office.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total amount for Commissioner, regular clerks, employees, and contingent expenses.....	.....	.....	.....	.....	.....	.....	.....	.....	\$5,000 00	32,600 00	.....	32,600 00
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	5,000 00	.....	5,000 00
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	37,600 00	.....	37,600 00

*Estimate of funds required for the fiscal year commencing on the 1st day of July, 1869, and ending on the 30th day of June, 1870, to meet the current expenses of the department, and for the payment of annuities and other objects provided for by treaties with various Indian tribes.*

Laws.	Vol.	Page.	Sec.	Objects.	Acts making provision.	Rate of salary.	Amount.	Estimate of appropriations required for the service of the fiscal year ending June 30, 1870, for objects fixed by law and treaties.	Estimate of appropriations required for the service of the fiscal year ending June 30, 1870, for objects of a discretionary character.	Total estimate of appropriations required for the service of the fiscal year ending June 30, 1870.	Balance of appropriations unexpended on the 30th June, 1869, which may be applied to the service of the next fiscal year.	Appropriations for the year ending June 30, 1869.
<b>Statutes at Large.</b>	<b>9</b>	<b>586</b>	<b>2</b>	<b>CURRENT EXPENSES OF THE INDIAN DEPARTMENT, VIZ:</b>								
				<i>Pay of superintendents of Indian affairs.</i>								
Do.	9	437	2	Three superintendents for the tribes east of the Rocky mountains.	Feb. 27, 1851	\$2,000 00	\$6,000 00	\$6,000 00				
Do.	9	437	2	One for Oregon.	June 5, 1850							
Do.	11	185	3	One for Washington Territory.	Mar. 3, 1857	2,500 00	2,500 00	2,500 00				
Do.	12	130	1	One for the Territory of New Mexico.	Feb. 8, 1861	2,500 00	2,500 00	2,500 00				
Do.	11	185	3	One for the Territory of Utah.	Mar. 3, 1857	2,000 00	2,000 00	2,000 00				
Do.	11	185	3	One for the Territory of Arizona.	Mar. 3, 1857	2,000 00	2,000 00	2,000 00				
Do.	12	748	1	One for California.	Mar. 3, 1863	2,000 00	2,000 00	2,000 00				
Do.	13	39	1	One for Nevada.	April 8, 1864	2,600 00	2,600 00	2,600 00				
Do.	13	456	1	One for Montana and Idaho.	Mar. 2, 1865	2,000 00	2,000 00	2,000 00				
				<i>Pay of Indian agents.</i>	July 27, 1868	3,000 00	3,000 00	3,000 00				
Do.	9	437	4	Three for the tribes in Oregon.	June 5, 1850	1,500 00	4,500 00	4,500 00				
Do.	9	587	5	Four for the tribes in New Mexico.	Feb. 27, 1851	1,550 00	6,200 00	6,200 00				
Do.	11	169	1	One additional for Indians in New Mexico.	Mar. 3, 1857	1,500 00	1,500 00	1,500 00				
Do.	10	322	5 & 6	One for the tribes in New Mexico.	July 31, 1854	1,500 00	1,500 00	1,500 00				
Do.	9	587	5	One for the tribes in Utah.	Feb. 27, 1851	1,500 00	1,500 00	1,500 00				
Do.	12	793	7	One additional for the Indians in Utah.	Mar. 3, 1863	1,500 00	1,500 00	1,500 00				
Do.	11	169	1	One additional for the Indians in Utah.	Mar. 3, 1857	1,500 00	1,500 00	1,500 00				
Do.	12	793	7	One for the tribes in the Territory of Utah.	Mar. 3, 1863	1,500 00	1,500 00	1,500 00				
Do.	10	687	1	One for the tribes in the Territory of Utah.	Mar. 3, 1855	1,500 00	1,500 00	1,500 00				
Do.	12	793	7	Eleven for the tribes east of the Rocky mountains.	Mar. 3, 1863	1,500 00	16,500 00	16,500 00				
Do.	9	586	4		Feb. 27, 1851	1,500 00	16,500 00	16,500 00				
										\$25,600 00		\$25,600 00

*Estimate of funds required for the fiscal year commencing on the 1st day of July, 1869, &c.—Continued.*

Laws.	Vol.	Page.	Sec.	Objects.	Acts making provisions.	Rate of salary.	Amount.	Estimate of appropriations required for the service of the fiscal year ending June 30, 1870, for objects fixed by law and treaties.	Estimate of appropriations required for the service of the fiscal year ending June 30, 1870, for objects of a discretionary character.	Total estimate of appropriations required for the service of the fiscal year ending June 30, 1870.	Balance of appropriations unexpended on the 30th of June, 1869, which may be applied to the service of the next fiscal year.	Appropriations for the year ending June 30, 1869.
Statutes at Large .....	10	332	5 & 6	Two for the tribes east of the Rocky mountains.	July 31, 1854	\$1,500 00	\$3,000 00	\$3,000 00				
Do.....	9	566	4	{ Six for Indians east of the Rocky mountains, viz: Sioux and Seminoles, Omaha, Kickapoo, Kansas, and Neosho agencies.	Feb. 27, 1851	} 1,500 00	9,000 00					
Do.....	10	700	6		Mar. 3, 1855							
Do.....	10	700	7	Three for the tribes east of the Rocky mountains.	Mar. 3, 1857							
Do.....	10	687	7	One for the Indians in the State of New York.	Mar. 3, 1855	1,000 00	1,000 00					
Do.....	10	700	7	One for the Delaware Indians.....	Mar. 3, 1857	1,500 00	1,500 00					
Do.....	10	687	7	{ One for Green Bay, Wisconsin.....	Mar. 3, 1855	} 1,500 00	1,500 00	1,500 00				
Do.....	13	161	7		June 25, 1864							
Do.....	12	130	2	Three for the tribes in Washington Territory.	Feb. 8, 1861							
Do.....	12	229	2	One for the Wichitas and neighboring tribes west of the Choctaws and Chickasaws.	Mar. 2, 1861	1,500 00	1,500 00					
Do.....	11	81	5	One for the tribes east of the Rocky mountains.	Aug. 18, 1856	1,500 00	1,500 00					
Do.....	12	113	1	One for the Indians in the Territory of New Mexico.	June 25, 1860	1,500 00	1,500 00					
Do.....	12	113	1	One for the Ponca tribe.....	June 25, 1860	1,500 00	1,500 00					
Do.....	12	113	1	One for the Pawnees.....	June 25, 1860	1,500 00	1,500 00					
Do.....	11	747	15	One for the Yancion Sioux.....	April 19, 1858	1,500 00	1,500 00					
Do.....	10	332	5 & 6	Three for the tribes in the Territory of Washington.	Art. 13, treaty July 31, 1854	1,500 00	4,500 00					
Do.....	12	498	1	One for the Grand River and Uintah band of Indians in the Territory of Colorado.	July 1, 1862	1,500 00	1,500 00					
Do.....	12	702	1	Two for the Upper Missouri and the country adjacent thereto.	Mar. 3, 1863	1,500 00	3,000 00					
Do.....	12	709	1	One for the Ottinwas, Chippewas of	Mar. 3, 1863	1,500 00	1,500 00					

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Do.....	13	40	4	Swan creek and Black river, and Christian Indians in Kansas.	Apr. 8, 1864	1,800 00	7,300 00	7,300 00				
Do.....	13	323	3	Four for the State of California. .... One for the Kiowa, Apache, and Comanche Indians.	June 30, 1864	1,500 00	1,500 00	1,500 00				
				One for the Sisseton and Wapeton bands of Dakota or Sioux Indians.	July 27, 1868	1,500 00	1,500 00	1,500 00				
				One for the bands of Sacs and Foxes of the Mississippi, now in Tama county, Iowa.	July 27, 1868	1,500 00	1,500 00	1,500 00				
				One for the Indians in the State of Nevada.	July 27, 1868	1,500 00	1,500 00	1,500 00			\$92,400 00	\$92,400 00
				<i>Pay of sub-agents.</i>								
Do.....	10	315	1	Four for the tribes in Oregon.....	July 31, 1854	1,000 00	4,000 00	4,000 00				
Do.....	10	315	1	Two for the tribes in Washington Territory.	July 31, 1854	1,000 00	2,000 00	2,000 00			6,000 00	6,000 00
				<i>Pay of clerks to superintendents.</i>								
Do.....	9	21	1	One clerk to superintendent at St. Louis, Missouri.	June 27, 1846	1,200 00	1,200 00	1,200 00				
Do.....	13	40	1	One clerk to superintendent in California.	Apr. 8, 1864	2,500 00	2,500 00	2,500 00			3,700 00	*3,000 00
				<i>Temporary clerks to superintendents.</i>								
Do.....	12	45	1	For employment of temporary clerks to superintendents of Indian affairs.	June 19, 1860	5,000 00	5,000 00	5,000 00			5,000 00	5,000 00
				<i>Pay of interpreters.</i>								
Do.....	4	737	9	Twenty-one for the tribes in State of Oregon and the Territories of Washington, Utah, and New Mexico. }	June 30, 1854 } Feb. 27, 1854 }	500 00	10,500 00	10,500 00				
Do.....	9	587	8	Thirty-six for the tribes elsewhere. }	Aug. 18, 1856 }	400 00	14,400 00	14,400 00				
Do.....	12	629	1	Three for the Indian service in Utah Territory.	July 17, 1862	500 00	1,500 00	1,500 00				
Do.....	12	629	1	One for the Shoshonees and one for the Utiata.	July 17, 1862	1,000 00	2,000 00	2,000 00				
				One for the Sisseton and Wapeton bands of Dakota or Sioux Indians.	.....	400 00	400 00	400 00				
				One for the bands of Sacs and Foxes of the Mississippi, now in Tama county, Iowa.	.....	400 00	400 00	400 00			20,900 00	120,400 00
Pamphlet copy Laws, 2d sess. 39th Cong.	.....	507	.....									

\*The act of March 3, 1852, fixes the salary of clerk to superintendent of Indian affairs for California at \$2,500, which sum was appropriated annually up to 1859, when it was changed to \$1,800 in appropriation act of February 28. The cost of living in California is very great, and the services of a good clerk in that State cannot be had for a less sum than \$2,500 in currency. It is necessary that each agent and sub-agent should have an interpreter, and where one agent has charge of more than one tribe, it is necessary to have one for each tribe. There are 67 agents and sub-agents, consequently there should be that number of interpreters. Only 63 are asked to be provided, which number is certainly not too great.

## ESTIMATES OF APPROPRIATIONS.

*Estimate of funds required for the fiscal year commencing on the 1st day of July, 1869, &c.—Continued.*

Law.	Vol.	Page.	Sec.	Object.	Acts making provisions.	Rate of salary.	Amount.	Estimate of appropriations required for the service of the fiscal year ending June 30, 1870, for objects fixed by law and treaties.	Estimate of appropriations required for the service of the fiscal year ending June 30, 1870, for objects of a discretionary character.	Total estimate of appropriations required for the service of the fiscal year ending June 30, 1870.	Balance of appropriations unexpended on the 30th of June, 1869, which may be applied to the service of the next fiscal year.	Appropriations for the year ending June 30, 1869.
Statutes at Large .....	10	332	5 & 6	Two for the tribes east of the Rocky mountains.	July 31, 1854	\$1,500 00	\$3,000 00	\$3,000 00				
Do .....	9	596	4	{ Six for Indians east of the Rocky mountains, viz: Sioux and Semi-roles, Omaha, Kickapoo, Kansas, and Neosho agencies.	Feb. 27, 1851	} 1,500 00	9,000 00	9,000 00				
Do .....	10	700	6		Mar. 3, 1855							
Do .....	10	700	6		Mar. 3, 1857							
Do .....	10	700	7	Three for the tribes east of the Rocky mountains.	Mar. 3, 1857	1,500 00	4,500 00	4,500 00				
Do .....	10	687	7	One for the Indians in the State of New York.	Mar. 3, 1855	1,000 00	1,000 00	1,000 00				
Do .....	10	700	7	One for the Delaware Indians.	Mar. 3, 1857	1,500 00	1,500 00	1,500 00				
Do .....	10	687	7	{ One for Green Bay, Wisconsin....	Mar. 3, 1855	} 1,500 00	1,500 00	1,500 00				
Do .....	13	161	7		June 25, 1864							
Do .....	13	161	7		Feb. 8, 1861		4,500 00	4,500 00				
Do .....	13	239	2	Three for the tribes in Washington Territory.	Mar. 2, 1861	1,500 00	1,500 00	1,500 00				
Do .....	11	81	5	One for the Wichitas and neighboring tribes west of the Choctaws and Chickasaws.	Aug. 18, 1856	1,500 00	1,500 00	1,500 00				
Do .....	13	113	1	One for the tribes east of the Rocky mountains.	June 25, 1860	1,500 00	1,500 00	1,500 00				
Do .....	13	113	1	One for the Indians in the Territory of New Mexico.	June 25, 1860	1,500 00	1,500 00	1,500 00				
Do .....	13	113	1	One for the Ponce tribe .....	June 25, 1860	1,500 00	1,500 00	1,500 00				
Do .....	11	747	15	One for the Pawnees .....	April 19, 1858	1,500 00	1,500 00	1,500 00				
Do .....	10	332	5 & 6	One for the Yancion Sioux .....	Art. 15, treaty July 31, 1854	1,500 00	4,500 00	4,500 00				
Do .....	13	498	1	Three for the tribes in the Territory of Washington.	July 1, 1862	1,500 00	1,500 00	1,500 00				
Do .....	13	792	1	One for the Grand River and Uintah band of Indians in the Territory of Colorado.	Mar. 3, 1863	1,500 00	3,000 00	3,000 00				
Do .....	13	792	1	Two for the Upper Missouri and the country adjacent thereto.	Mar. 3, 1863	1,500 00	1,500 00	1,500 00				
Do .....	13	793	1	One for the Ottowas, Chippewas of	Mar. 3, 1863	1,500 00	1,500 00	1,500 00				

Estimate of funds required for the fiscal year commencing on the 1st day of July, 1869, &c.—Continued.

Law.	Vol. Page.	Sec.	Object.	Treaties making provisions.	Estimate of appropriations required for the service of the fiscal year ending June 30, 1870, for objects fixed by law and treaties.	Estimate of appropriations required for the service of the fiscal year ending June 30, 1870, for objects of a discretionary character.	Total estimate of appropriations required for the service of the fiscal year ending June 30, 1870.	Balance of appropriations unexpended on the 30th of June, 1869, which may be applied to the service of the next fiscal year.	Appropriations for the year ending June 30, 1869.
Not published			<p style="text-align: center;"><b>ANNUITIES, ETC.</b> <i>Astinaboites.</i></p> <p>For third of twenty payments to be made during the pleasure of Congress to be expended at the discretion of the President, in such articles, goods, and provisions as he may from time to time determine; \$10,000 of which may be expended in the purchase of stock animals and agricultural implements; in instructing in agricultural and mechanical pursuits; in employing mechanics, educating their children; providing medicines and medical attendance; care for and support of their aged, infirm, and sick; for their helpless orphans, and in any other respect to promote their civilization, comfort, and improvement, and also for pay of head chief.</p> <p style="text-align: center;"><i>Arickarees, Gros Ventres, and Mandans.</i></p> <p>For third payment, to be made during the pleasure of Congress, to be expended in such goods, provisions, and other articles as the President may from time to time determine; \$5,000 of which may be expended in the purchase of stock animals and agricultural implements; in instructing in agricultural and mechanical pursuits; in employing mechanics, educating their children; providing medicines and medical attendance; care for and support of the aged, sick, and infirm; and for the helpless orphans of said Indians, and in any other respect to promote their civilization.</p>	7th art. treaty July 18, 1866	\$30,000 00		\$30,000 00		\$30,000 00
Not published				7th art. treaty July 27, 1866	40,000 00		40,000 00		40,000 00

*Estimate of funds required for the fiscal year commencing on the 1st day of July, 1869, &c.—Continued.*

Law.	Vol.	Page.	Sec.	Object.	Treaties making provision.	Estimate of appropriations required for the service of the fiscal year ending June 30, 1870, for objects fixed by law and treaties.	Estimate of appropriations required for the service of the fiscal year ending June 30, 1870, for objects of a discretionary character.	Total estimate of appropriations required for the service of the fiscal year ending June 30, 1870.	Balance of appropriations unexpended on the 30th of June, 1869, which may be applied to the service of the next fiscal year.	Appropriations for the year ending June 30, 1869.
Not published				tion, comfort, and improvement, and also for pay of head chief, soldier chiefs, second chief, and Pierre Gavneaux, for his services to the Arickarees.						
				<i>Apaches, Kiowas, and Comanches.</i>						
				For second of thirty instalments, provided to be expended under the 10th article, treaty October 21, 1867, concluded at Medicine Lodge creek, in Kansas, with Kiowas and Comanches, and under 3d article treaty same date, made with the Apaches.	10th art. treaty Oct. 21, 1867..	\$30,000 00				
				For the purchase of clothing	do	26,000 00				
				For the construction of five buildings for carpenter, farmer, blacksmith, miller, and engineer, \$2,000 each.	4th art. treaty Oct. 21, 1867..	10,000 00				
				For the erection of a steam circular saw-mill, with a grist-mill and shingle machine attached.	do	8,000 00				
				For pay of carpenter, farmer, blacksmith, miller, and engineer.	14th art. treaty Oct. 21, 1867..	5,900 00				
				For salary of a physician	do	1,500 00				
				For salary of a teacher.	do	1,000 00				
				For the construction of a school-house or mission building.	4th art. treaty Oct. 21, 1867..	5,000 00				
			For building a dwelling-house on the reservation for Tooh-e-wa, (or the Silver Brooch,) the Comanche chief.	15th art. treaty Oct. 21, 1867..	750 00					
			For first of three instalments, to be expended in presents to the ten persons of said tribes who, in the judgment of the agent, may grow the most valuable crops for the period named.	do	500 00					
				For provisions of mules, &c., to the Apaches, Kiowas, and Comanches.		7,000 00				

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Statutes at Large	10	1144	2	For last of five instalments of the third series of annuity for beneficial objects.	2d art. treaty Jan. 22, 1855	6,500 00	6,500 00	6,500 00
				<i>Catawpians, Molalle, and Chickamaas, of Willamette Valley.</i>				
				<i>Cheyennes and Arapahoos.</i>				
				For second of thirty instalments provided to be expended under 10th article treaty Oct. 28, 1867, concluded at Medicine Lodge creek, in Kansas.	10th art. treaty Oct. 28, 1867	20,000 00		
				For the purchase of clothing	do	20,000 00		
				For the construction of five buildings for carpenter, farmer, blacksmith, miller, and engineer, \$2,000 each.	4th art. treaty Oct. 28, 1867	10,000 00		
				For the erection of a steam circular saw-mill, with a grist-mill and shingle machine attached.	do	8,000 00		
				For salary of a physician.	13th art. treaty Oct. 28, 1867	1,500 00		
				For pay of carpenter, farmer, blacksmith, miller, and engineer.	do	5,500 00		
				For salary of teacher.	do	1,000 00		
				For the construction of a schoolhouse or mission building.	4th art. treaty Oct. 28, 1867	5,000 00		
				For first of three instalments to be expended in presents to the ten persons of said tribe who, in the judgment of the agent, may grow the most valuable crop for the respective year.	14th art. treaty Oct. 28, 1867	500 00		
				For transportation of goods, &c., to the Cheyennes and Arapahoos.		5,000 00	76,500 00	154,000 00
				<i>Chasias, Sooton, and Umpuquas.</i>				
Statutes at Large	10	1122	3	For last of fifteen instalments of annuity, to be expended as directed by the President.	3d art. treaty Nov. 18, 1854	2,000 00		
Do	10	1123	5	For last of fifteen instalments for the pay of farmer.	5th art. treaty Nov. 18, 1854	1,000 00		
Do	10	1123	5	For last of fifteen instalments for pay of teachers and purchase of books and stationery.	do	1,200 00	4,500 00	13,900 00
				<i>Chippewas of Saginaw, Soan creek, and Black River.</i>				
Statutes at Large	14	657	4	For this amount to be placed to the credit of the educational fund of the Chippewas of Saginaw, Soan creek, and Black River.	4th art. treaty Oct. 18, 1864	20,000 00	20,000 00	20,000 00

<sup>4</sup> The difference between the appropriation for 1869 and the estimate for 1870 is caused by certain stipulations having been fulfilled, and an estimate made under certain articles no theretofore provided.

no estimate provided.



## ESTIMATES OF APPROPRIATIONS.

Estimate of funds required for the fiscal year commencing on the 1st day of July, 1869, &c.—Continued.

Laws.	Vol.	Page.	Sec.	Objects.	Treaties making provisions.	Estimate of appropriations required for the service of the fiscal year ending June 30, 1870, for objects fixed by law and treaties.	Balance of appropriations required for the service of the fiscal year ending June 30, 1870, discretionary character.	Total estimate of appropriations required for the service of the fiscal year ending June 30, 1870.	Balance of appropriations unexpended on the 30th of June, 1869, which may be applied to the service of the next fiscal year.	Appropriations for the year ending June 30, 1869.
<i>Chippewas of Lake Superior.</i>										
Statutes at Large.....	10	1111	4	For fifteenth of twenty instalments in coin.....	4th art. treaty Sept. 30, 1854 ..	\$5,000 00				
Do.....	10	1111	4	For fifteenth of twenty instalments in goods, household furniture, and cooking utensils.	..... do.....	8,000 00				
Do.....	10	1111	4	For fifteenth of twenty instalments for agricultural implements and cattle, carpenters' and other tools, and building materials.	..... do.....	3,000 00				
Do.....	10	1111	4	For fifteenth of twenty instalments for moral and educational purposes, \$300 of which to be paid to the Grand Portage band, to enable them to maintain a school at their village.	..... do.....	3,000 00				
Do.....	10	1111	5	For fifteenth of twenty instalments for six smiths and assistants.	5th art. treaty Sept. 30, 1854 ..	5,040 00				
Do.....	10	1111	5	For fifteenth of twenty instalments for support of six smiths' shops.	..... do.....	1,320 00				
Do.....	10	1111	5	For thirteenth of twenty instalments for the seventh smith and assistant, and support of shops.	..... do.....	1,060 00				
Do.....	10	1112	12	For the support of smith and shop during the pleasure of the President.	12th art. treaty Sept. 30, 1854	600 00				
Do.....	14	766	7	For the support of two farmers during the pleasure of the President.	3d art. treaty April 7, 1866.....					
Do.....	10	1112	12	For insurance of the President.	12th art. treaty Sept. 30, 1854.	1,200 00				
Do.....	14	766	7	For insurance, transportation, and necessary cost of the delivery of annuities and provisions for Chippewas of Lake Superior.	3d art. treaty April 7, 1866.....	5,762 63		\$33,963 63		\$37,320 00
<i>Chippewas—Bois Forte band.</i>										
Do.....	14	766	3	For fourth of twenty instalments for the support of one blacksmith and assistant, and for food, iron, and steel, and other articles necessary for the blacksmith shop.	d art. treaty April 7, 1866.....	1,500 00				

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Do.....	14	766	3	For fourth of twenty instalments for the support of one school teacher, and for necessary books and stationery.	..... do.....	800 00	
Do.....	14	766	3	For fourth of twenty instalments for the instruction of the Indians in farming, and the purchase of seeds, tools, &c.	..... do.....	800 00	
Do.....	14	766	3	For fourth of twenty instalments of annuity in money, to be paid <i>per capita</i> .	..... do.....	3,500 00	
Do.....	14	766	3	For fourth of twenty instalments in provisions, ammunition, and tobacco.	3d art. treaty April 7, 1868.....	1,000 00	
Do.....	14	766	3	For fourth of twenty instalments in goods and other articles.	..... do.....	6,500 00	
Do.....	14	766	6	For transportation and necessary cost of delivery of annuity goods.	6th art. treaty April 7, 1868.....	1,500 00	15,000 00
<i>Chippewas of the Mississippi.</i>							
Do.....	7	592	4	For third of ten instalments of the second series, in money.	4th art. treaty Oct. 4, 1842.....	4,166 67	
Do.....	10	111	8	For third of ten instalments of the second series, for the pay of two carpenters.	8th art. treaty Sept. 30, 1854.....		
Preamble to copy Laws, 2d sess. 38th Congress.	.....	86	3	For third of ten instalments of the second series, in goods.	3d art. treaty May 7, 1864.....	400 00	
Do.....	10	86	3	For third of ten instalments of the second series, for the support of schools.	..... do.....	2,500 00	
Do.....	10	86	3	For third of ten instalments of the second series, for the purchase of provisions and tobacco.	..... do.....	666 67	
Do.....	10	86	3	For third of ten instalments of the second series, for the support of two smiths' shops, including the pay of two smiths and assistants, and furnishing iron and steel.	..... do.....	667 67	
Do.....	10	86	3	For third of ten instalments of the second series, for pay of two farmers.	..... do.....	667 67	
Do.....	10	86	3	For third of ten instalments of the second series, for pay of two farmers.	..... do.....	323 33	
Statutes at Large.....	10	1167	3	For fifteenth of twenty instalments of annuity in money.	3d art. treaty Feb. 22, 1855.....	20,000 00	
Do.....	10	1167	3	For twenty-third of twenty-six instalments to be paid to the Chippewas of the Mississippi.	3d art. treaty Aug. 2, 1847.....	1,000 00	
Do.....	10	1167	3	For second of ten instalments for the support of a school or schools upon said reservation.	5th art. treaty Mar. 19, 1867.....	4,000 00	
Do.....	10	1167	3	For second of ten instalments to be expended in promoting the progress of the people in agriculture, and assisting them to become self-sustaining.	3d art. treaty Mar. 19, 1867.....	6,000 00	
Do.....	10	1167	3	For second of ten instalments for the support of a physician.	..... do.....	1,200 00	

\* The difference between the appropriation for 1869 and the estimate for 1870 is as follows: The item of \$6,000 for purchase of twine for nets, kettles, sugar, guns, &c., &c., ceased the same being for a specific purpose; and the increase of \$2,762 63 for insurance, transportation, &c. The amount estimated for, for insurance, &c., is not too large to defray the expenses incident to such transportation and delivery.

*Estimate of funds required for the fiscal year commencing on the 1st day of July, 1869, &c.—Continued.*

Laws.	Vol.	Page.	Sec.	Objects.	Treaties making provisions.	Estimate of appropriations required for the service of the fiscal year ending June 30, 1870, for objects fixed by law and treaties.	Estimate of appropriations required for the service of the fiscal year ending June 30, 1870, for objects of a discretionary character.	Total estimate of appropriations required for the service of the fiscal year ending June 30, 1870.	Balance of appropriations unexpended on the 30th of June, 1869, which may be applied to the service of the next fiscal year.	Appropriations for the year ending June 30, 1869.
Statutes at Large.	10	1111	4	<i>Chippewas of Lake Superior.</i>	4th art. treaty Sept. 30, 1854	\$5,000 00				
Do.	10	1111	4	For fifteenth of twenty instalments in coin.	do.	3,000 00				
Do.	10	1111	4	For fifteenth of twenty instalments in goods, household furniture, and cooking utensils.	do.	3,000 00				
Do.	10	1111	4	For fifteenth of twenty instalments for agricultural implements and cattle, carpenters and other tools, and building materials.	do.	3,000 00				
Do.	10	1111	4	For fifteenth of twenty instalments for moral and educational purposes, \$300 of which to be paid to the Grand Portage band, to enable them to maintain a school at their village.	do.	3,000 00				
Do.	10	1111	5	For fifteenth of twenty instalments for six smiths and assistants.	5th art. treaty Sept. 30, 1854	5,040 00				
Do.	10	1111	5	For fifteenth of twenty instalments for support of six smiths' shops.	do.	1,320 00				
Do.	10	1111	5	For thirteenth of twenty instalments for the seventh smith and assistant, and support of shops.	do.	1,080 00				
Do.	10	1112	12	For the support of smith and shop during the pleasure of the President.	12th art. treaty Sept. 30, 1854	600 00				
Do.	14	766	7	For the support of two farmers during the pleasure of the President.	3d art. treaty April 7, 1866	1,900 00				
Do.	10	1112	12	For insurance, transportation, and necessary cost of the delivery of annuities and provisions for Chippewas of Lake Superior.	3d art. treaty April 7, 1866	5,793 63				
Do.	14	766	7					\$23,983 63		\$37,380 00
Do.	14	766	3	<i>Chippewas—Bois Forte band.</i>	3d art. treaty April 7, 1866	1,500 00				
Do.	14	766	3	For fourth of twenty instalments for the support of one blacksmith and assistant, and for tools, iron, and steel, and other articles necessary for the blacksmith shop.						

Do.....	13	684	5	For pay of two carpenters.....	do.....	1,800 00		
Do.....	13	684	5	For pay of two blacksmiths.....	do.....	1,800 00		
Do.....	13	684	5	For pay of four farm laborers.....	do.....	2,400 00		
Do.....	13	684	5	For pay of one physician.....	do.....	1,900 00		
Do.....	13	684	5	For the purchase of medicine for the sick.....	do.....	500 00		
Do.....	13	684	6	For this amount to be applied toward the support of a saw mill to be built for the common use of the Chippewas of Mississippi and the Red Lake and Pembina bands of Chippewas, so long as the President may deem it necessary.	6th art. treaty May 7, 1864.....	1,000 00		
Do.....	13	684	7	For pay of services and travelling expenses of a board of visitors, to consist of not more than five persons, to attend the annuity payments to the Indians, and to inspect the fields, buildings, mills, and other improvements; each member of the board to receive \$5 per day for not more than twenty days' service, and 10 cents per mile for not more than three hundred miles travel.	7th art. treaty May 7, 1864.....	650 00		
Do.....	13	685	13	For pay of female teachers employed on the reservations to instruct Indian girls in domestic economy.	13th art. treaty May 7, 1864.....	1,000 00	11,850 00	55,350 00
<i>Chippewas of Red Lake and Pembina tribe of Chippewas.</i>								
Do.....	13	688	3	For this amount as annuity, to be paid per capita to the Red Lake band of Chippewas, during the pleasure of the President.	3d art. treaty Oct 2, 1863, and 2d supplementary treaty April 12, 1864.....	10,000 00		
Do.....	13	689	2	For this amount as annuity, to be paid per capita to the Pembina band of Chippewas, during the pleasure of the President.	do.....	5,000 00		
Do.....	13	689	3	For sixth of fifteen instalments for the purpose of supplying the Red Lake band of Chippewas with gilling twine, cotton wadding, calico, linsey, blankets, sheetings, flannels, provisions, farming tools, and such other useful articles, and for such other useful purposes as may be deemed for their best interests.	3d art. supplementary treaty April 12, 1864.....	8,000 00		
Do.....	13	690	3	For sixth of fifteen instalments for the same objects for the Pembina band of Chippewas.	do.....	4,000 00		

\* The difference between the appropriation for 1869 and the estimate for 1870, is caused by certain stipulations of treaty. March 19, 1867, having been fulfilled. The increase of \$2,880, accounts for the difference in the appropriation for 1869, and the present estimate, as follows: The item for educational purposes, \$3,000, was reduced last year to \$1,000; the 3d article of said treaty provides for a sum not exceeding \$3,000, to be used for educational purposes. This amount has been appropriated annually since ratification of treaty. The item for shops was also reduced to \$1,240; to provide for two blacksmiths with shop, necessary tools, iron, and steel, the sum of \$2,150 asked for, is not too large. The difference between the appropriation for 1869, and the present estimate, is as follows: Increase of \$1,550 for pay of two carpenters, two blacksmiths, four farm laborers, and purchase of medicines. Suitable and efficient employes cannot be engaged to go into the Indian country and reside permanently, giving all their time and attention to the Indians for less than is asked in this estimate. The increase, \$250, for pay of services and travelling expenses of a board of visitors, &c., is the usual sum appropriated, and it has not been found too large for the purpose. The item of \$1,000, for employment of female members of the family of any government employe on the reservation, to teach Indian girls domestic economy, is made out in accordance with the 13th article treaty May 7, 1864. \$46,000 ceased, appropriation no longer required for such object.

*Estimate of funds required for the fiscal year commencing on the 1st day of July, 1869, &c.—Continued.*

Law.	Vol.	Page.	Sec.	Objects.	Treaties making provision.	Estimate of appropriations required for the service of the fiscal year ending June 30, 1870, by law and treaties.	Estimate of appropriations required for the service of the fiscal year ending June 30, 1870, for objects of a discretionary character.	Total estimate of appropriations required for the service of the fiscal year ending June 30, 1870.	Balance of appropriations unexpended on the 30th of June, 1869, which may be applied to the service of the next fiscal year.	Appropriations for the year ending June 30, 1869.
Statutes at Large	13	690	4	For sixth of fifteen instalments for pay of one blacksmith, one physician, who shall furnish medicine for the sick, one miller, and one farmer.	4th art. supplementary treaty April 12, 1864.	\$3,900 00				
Do	13	690	4	For sixth of fifteen instalments for the purchase of iron and steel, and other articles for blacksmithing purposes.	.....do	1,500 00				
Do	13	690	4	For sixth of fifteen instalments, to be expended for carpentering and other purposes.	.....do	1,000 00				
Do	13	698	6	For sixth of fifteen instalments, to defray expenses of a board of visitors, to consist of not more than three persons, to attend the annuity payments of the said Chippewa Indians; each member of the board to be paid \$5 per day for not more than twenty days' services, and ten cents per mile for not more than 300 miles travel.	6th art. treaty Oct. 2, 1863.	390 00				
				For insurance and transportation of annuity goods and provisions, and iron and steel for the blacksmiths, for the Chippewas of Red Lake, and Pembina tribe of Chippewas.		10,000 00		\$43,790 00		\$38,400 00
Do	1	619	1	For permanent annuity in goods	Act of February 25, 1799.	3,000 00				
Do	7	99	2	For permanent annuity	2d art. treaty Nov. 16, 1805.	3,000 00				
Do	11	614	13	For permanent annuity for support of light horsemen.	13th art. treaty June 22, 1855.	600 00				
Do	11	614	13	For permanent annuity for support of blacksmiths.	13th art. treaty Oct. 18, 1850.	600 00				
Do	7	812	6	For permanent annuity for support of blacksmiths.	13th art. treaty June 22, 1855.	600 00				
Do	7	826	9	For permanent annuity for support of blacksmiths.	6th art. treaty Oct. 16, 1850.	600 00				
Do	11	614	13	For permanent annuity for support of blacksmiths.	13th art. treaty Jan. 20, 1853.	600 00				
				<i>Chickasaws.</i>						
				For permanent annuity in goods	Act of February 25, 1799.	3,000 00				
				<i>Choctaws.</i>						
				For permanent annuity	2d art. treaty Nov. 16, 1805.	3,000 00				
				For permanent annuity for support of light horsemen.	13th art. treaty June 22, 1855.	600 00				
				For permanent annuity for support of blacksmiths.	13th art. treaty Oct. 18, 1850.	600 00				
				For permanent annuity for support of blacksmiths.	13th art. treaty June 22, 1855.	600 00				
				For permanent annuity for support of blacksmiths.	6th art. treaty Oct. 16, 1850.	600 00				
				For permanent annuity for support of blacksmiths.	13th art. treaty Jan. 20, 1853.	600 00				

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Do..... 11 700 5 } tools, during the pleasure of the President. (Sun art. treaty Aug. 4, 1800.....)

<sup>a</sup> The difference between the appropriations for 1869 and the present estimate is as follows : The increase of \$400 in the pay of blacksmith, physician, miller and farmer. Suitable and efficient employees cannot be engaged to go into the Indian country and reside there permanently, giving all their time and attention to the Indians for less than is asked for in this estimate. Decrease of \$10 : \$390 for pay of expenses of a board of visitors to the nearest point to the reservation, and then by wagons to their destination. The expenses of the goods, &c., purchased for these Indians have to be transported by rail from New York to the nearest point to the reservation, and then by wagons to their destination. The expenses incident to such transportation and delivery must necessarily be large. The amount estimated for will be required for the purpose. The sum of \$3,000 was omitted in the appropriation bill for 1869. It has been appropriated annually since the date of said act, and has always been considered as a permanent annuity.

bill for 1869. It has been appropriated annually since the date of said act, and has always been considered as a permanent annuity.

† The withdrawal of \$169,742 08 from the treasury reduces the amount upon which interest is payable for the remainder of the present year to \$390,057 92, which accounts for the difference in the appropriation for 1869 and the present estimate.

‡ The increase of \$2,100 for paying employes, (same reasons given for the increase as above,) and \$3,500, accounts for the difference in the appropriation for 1869 and the estimate for 1870.

<sup>1</sup> The increase of \$3,100 for paying employee 69, (same reasons given for the increase as above,) and \$3,500, ceased by the terms of the treaty, accounts for the difference in the appropriation in the appropriation for 1870 and the present estimate.

*Estimate of funds required for the fiscal year commencing on the 1st day of July, 1869, &c.—Continued.*

Law.	Vol.	Page.	Sec.	Objects.	Treaties making provision.	Estimate of appropriations required for the service of the fiscal year ending June 30, 1870, for objects fixed by law and treaties.	Estimate of appropriations required for the service of the fiscal year ending June 30, 1870, for objects of a discretionary character.	Total estimate of appropriations required for the service of the fiscal year ending June 30, 1870.	Balance of appropriations unexpended on the 30th June, 1869, which may be applied to the service of the next fiscal year.	Appropriations for the year ending June 30, 1869.
<b>Statutes at Large</b>	7	419	5	{ For iron and steel for shop, during the pleasure of the President.	5th art. treaty Feb. 14, 1853	\$370 00				
Do.	11	700	5	{ For wagon maker, during the pleasure of the President.	5th art. treaty Aug. 7, 1856	600 00				
Do.	7	419	5	{ For assistance in agricultural operations during the pleasure of the President.	5th art. treaty Feb. 14, 1853	2,000 00				
Do.	11	700	5	{ For education, during the pleasure of the President.	5th art. treaty Jan. 9, 1856	1,000 00				
Do.	11	700	5	{ For interest on \$300,000, at the rate of 5 per centum per annum, for purposes of education.	5th art. treaty Aug. 7, 1856	10,000 00				
Do.	11	700	6	{ For interest on \$775,168, at the rate of 5 per centum per annum, to be expended under the direction of the Secretary of the Interior.	5th art. treaty Aug. 7, 1856	38,758 43				
Do.	14	786	3	{ For transportation of such articles as may be purchased for the Creek nation, under treaty of June 14, 1866.	3d art. treaty June 14, 1866	5,000 00		\$34,678 40		\$31,678 40
				<b>Crows.</b>						
				{ For third of twenty instalments for pay of nineteen half-breeds, in goods or money, at the discretion of the President, \$50 each.	7th art. treaty July 16, 1866	950 00				
				{ For this amount to be paid Pierre Chien, for friendly services rendered by him to the Crow Indians.	do.	200 00				
				{ For construction of a warehouse or store-room for the use of the agent in storing goods belonging to the Indians.	3d art. treaty May 7, 1868	2,500 00				
				{ For the construction of an agency building.	do.	3,000 00				
				{ For the building of a residence for a physician to said Indians.	do.	3,000 00				
				{ For the construction of five buildings for carpenter, blacksmith, shoemaker, miller, and various other trades.	do.	10,000 00				

### ESTIMATES OF APPROPRIATIONS.

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[illegible]

\* The increase of \$3,000 for transportation, &c., is not deemed too large to pay for the transportation and delivery of goods, &c., that may be purchased for said Indiana.

† The difference between the appropriation for 1869 and the estimate for 1870 is caused by an estimate being made in accordance with certain articles under the treaty of May 7, 1868, and 1850 ceased.

The full amount estimated for should be appropriated for 1969 is not considered too much to purchase books, &c., and pay instructors. The increase of \$2,500 over the amount appropriated for 1969 is not considered too much to purchase books, &c., and pay instructors. The full amount estimated for should be appropriated for 1969 is not considered too much to purchase books, &c., and pay instructors.



*Estimate of funds required for the fiscal year commencing on the 1st day of July, 1869, &c.—Continued.*

Laws.	Vol.	Page.	Sec.	Objects.	Treaties making provision.	Estimate of appropriations required for the service of the fiscal year ending June 30, 1870, for objects fixed by law and treaties.	Estimate of appropriations required for the service of the fiscal year ending June 30, 1870, for objects of a discretionary character.	Total estimate of appropriations required for the service of the fiscal year ending June 30, 1870.	Balance of appropriations unexpended on the 30th June 1869, which may be applied to the service of the next fiscal year.	Appropriations for the year ending June 30, 1869.
<b>Statute at Large</b>	7	419	5	For iron and steel for shop, during the pleasure of the President.	5th art. treaty Feb. 14, 1853	\$370 00				
Do.	11	700	5	For wagon maker, during the pleasure of the President.	5th art. treaty Aug. 7, 1856	600 00				
Do.	7	419	5	For assistance in agricultural operations, during the pleasure of the President.	5th art. treaty Feb. 14, 1853	2,000 00				
Do.	11	700	5	For education, during the pleasure of the President.	5th art. treaty Jan. 24, 1856	1,000 00				
Do.	7	419	5	For interest on \$300,000, at the rate of 5 per centum per annum, for purposes of education.	5th art. treaty Aug. 7, 1856	10,000 00				
Do.	11	700	5	For interest on \$775,168, at the rate of 5 per centum per annum, to be expended under the direction of the Secretary of the Interior.	5th art. treaty Feb. 14, 1853	38,758 40				
Do.	11	700	6	For transportation of such articles as may be purchased for the Creek nation, under treaty of June 14, 1866.	6th art. treaty Aug. 7, 1856	5,000 00				
Do.	14	786	3		3d art. treaty June 14, 1866			\$84,678 40		\$91,678 40
				<b>Crows.</b>						
				For third of twenty instalments for pay of nineteen half-breeds, in goods or money, at the discretion of the President, \$50 each.	7th art. treaty July 16, 1868	950 00				
				For this amount to be paid Pierre Chien, for friendly services rendered by him to the Crow Indians.	do.	200 00				
				For construction of a warehouse or store-room for the use of the agent in storing goods belonging to the Indians.	3d art. treaty May 7, 1869	2,500 00				
				For the construction of an agency building.	do.	3,000 00				
				For the building of a residence for a physician to said Indians.	do.	3,000 00				
				For the construction of five buildings for carpenter, farmer, blacksmith, miller, and butcher, \$90 each.	do.	10,000 00				

## ESTIMATES OF APPROPRIATIONS.

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Do.....	9	843	2	For interest in lieu of investment on \$300,000, at 5 per cent. per annum.	2d art. treaty Jan. 14, 1846...	10,000 00	.....	10,000 00	.....	10,000 00
<i>Kansas.</i>										
<i>Kickapoo.</i>										
Do.....	10	1079	2	For sixteenth instalment of interest on \$100,000, at 5 per cent. per annum, for educational and other beneficial purposes.	2d art. treaty May 16, 1854...	5,000 00	.....		.....	
Do.....	10	1079	2	For sixteenth instalment on \$300,000, to be paid in 1870.	.....do.....do.....	7,000 00	.....	12,000 00	.....	12,000 00
<i>Klamath and Modoc.</i>										
Not published				For fourth of five instalments, to be applied under the direction of the President.	2d art. treaty Oct. 14, 1864....	8,000 00	.....		.....	
Do.....				For third of twenty instalments for keeping in repair one saw-mill, one flouring-mill, and buildings for blacksmith, carpenter, wagon and plough maker, manual-labor school, and hospital.	4th art. treaty Oct. 14, 1864..	1,000 00	.....		.....	
Do.....				For fourth of twenty instalments for the purchase of tools and material for saw and flour mills, carpenter, blacksmith, wagon and plough maker's shops, and books and stationery for the manual-labor school.	.....do.....do.....	1,500 00	.....		.....	
Do.....				For fourth of fifteen instalments for pay and subsistence of one superintendent of farming, one farmer, one blacksmith, one sawyer, one carpenter, and one wagon and plough-maker.	5th art. treaty Oct. 14, 1864..	6,000 00	.....		.....	
Do.....				For fourth of twenty instalments for pay and subsistence of one physician, one miller, and two school teachers.	.....do.....do.....	3,600 00	.....	20,100 00	.....	20,100 00
<i>Makah.</i>										
Statutes at Large.....	12	940	5	For last of four instalments of \$30,000, (being the 4th series,) under the direction of the President.	5th art. treaty Jan. 31, 1855..	1,500 00	.....		.....	
Do.....	12	941	11	For tenth of twenty instalments for the support of a smith and carpenter shop, and to provide the necessary tools therefor.	4th art. treaty Jan. 31, 1855..	500 00	.....		.....	
Do.....	12	941	11	For tenth of twenty instalments for the support of an agricultural and industrial school, and for pay of teachers.	.....do.....do.....	2,500 00	.....		.....	

\* \$1,000 less the amount appropriated for 1869, in the first item, according to the terms of the treaty. Increase of \$800 for suitable instructors, &c., pay of physician, over and above the amount appropriated for 1868. These items are the same as have been appropriated for the like objects since 1862. They should be continued at the same amount. The rates allowed for labor are no more in excess of those allowed in the eastern States, where living and labor are much cheaper than in Montana. The amount estimated for 1869 was reduced to \$4,000. The increase of \$1,920 41 is not considered too much to transport the same.

Estimate of funds required for the fiscal year commencing on the 1st day of July, 1869, &c.—Continued.

Law.	Vol. Page.	Sec.	Object.	Treaties making provision.	Estimate of appropriations required for the service of the fiscal year ending June 30, 1870, for objects fixed by law and treaties.	Estimate of appropriations required for the service of the fiscal year ending June 30, 1870, for objects of a discretionary character.	Total estimate of appropriations required for the service of the fiscal year ending June 30, 1870.	Balance of appropriations unexpended on the 30th of June, 1869, which may be applied to the service of the next fiscal year.	Appropriations for the year ending June 30, 1869.
Statutes at Large.....	12	941					\$0, 100 00		*\$7, 100 00
			For tenth of twenty instalments for the employment of a blacksmith, carpenter, farmer, and physician, who shall furnish medicines for the sick. <i>Menomoneez.</i>	4th art. treaty Jan. 31, 1865...	\$4, 600 00				
Do.....	10	1065	For fourteenth of fifteen instalments for pay of miller.	3d art. treaty May 12, 1854...	600 00				
Do.....	10	1065	For fourth of fifteen instalments of annuity upon \$243, 686, for cession of lands. <i>Miamies of Kansas.</i>	4th art. treaty May 12, 1854, and Senate amendment thereto.	16, 179 06		16, 779 06		16, 779 06
Do.....	7	191	For permanent provision for blacksmith and assistant, and iron and steel for shop.	5th art. treaty Oct. 6, 1818... 4th art. treaty June 5, 1854...	940 00				
Do.....	10	1065	For permanent provision for miller, in lieu of gunsmith.	5th art. treaty Oct. 6, 1818... 5th art. treaty Oct. 23, 1854...	600 00				
Do.....	10	1085	For interest on \$50,000, at 5 per cent., for educational purposes.	4th art. treaty June 5, 1854...	2, 500 00				
Do.....	10	1084	For tenth of twenty instalments upon \$200,000. <i>Miamies of Indiana.</i>	3d art. treaty June 5, 1854... .....do.....do.....do.....	7, 500 00		11, 540 00		11, 540 00
Do.....	10	1069	For interest on \$221,257 86, uninvested, at 5 per cent. <i>Miamies of Ext river.</i>	Senate amendment to 4th art. treaty June 5, 1854.	11, 062 89		11, 062 89		11, 062 89
Do.....	7	81	For permanent annuity in goods or otherwise..	4th art. treaty Aug. 3, 1793...	500 00				
Do.....	7	91	For permanent annuity in goods or otherwise..	3d art. treaty Aug. 21, 1805...	250 00				
Do.....	7	114	For permanent annuity in goods or otherwise..	3d and separate art. treaty	350 00				
Do.....	7	116	For permanent annuity in goods or otherwise..	{ 3d and separate art. treaty { Sept. 30, 1800.			1, 100 00		1, 100 00

Do.....	12	981	2	For list of ten instalments for keeping in repair saw and flouring mills, and for the pay of necessary employes, the benefits of which to be shared alike by all the confederated tribes.....	2d art. treaty Dec. 21, 1835....	1,500 00	
Do.....	12	982	2	For list of ten instalments for the pay of a carpenter and joiner, to aid in erecting buildings and making furniture for said Indians, and to furnish tools in said service.....	.....do.....do.....	2,000 00	
Do.....	12	981	2	For pay of teachers to manual-labor school for all necessary materials therefor, and for the subsistence of the pupils.....	.....do.....do.....	3,000 00	13,700 00
Do.....	10	1133	4	<i>Nisqually, Puyallup, and other tribes and bands of Indians.</i> For fifteenth instalment, in part payment for relinquishment of title to lands, to be applied to beneficial objects.....	4th art. treaty Dec. 26, 1854..	1,200 00	
Do.....	10	1134	10	For fifteenth of twenty instalments for pay of instructor, blacksmith, physician, who shall furnish medicine to the sick, carpenter, and farmer.....	10th art. treaty Dec. 26, 1854..	6,700 00	
Do.....	10	1134	10	For fifteenth of twenty instalments for the support of an agricultural and industrial school and support of smith and carpenter shop, and providing the necessary tools therefor.....	.....do.....do.....	1,500 00	17,000 00
				<i>Nasajoca.</i> For such articles of clothing, or raw materials in lieu thereof, for 8,000 Navajo Indians, not exceeding \$5 per Indian, for the fiscal year ending June 30, 1870.....	8th art. treaty June 1, 1868....	40,000 00	
				For seeds, farming implements, work cattle, and other stock for 1,400 families.....	7th art. treaty June 1, 1868....	140,000 00	
				For survey of the Navajo Indian reservation, viz.: 308 miles exterior lines, at \$15..... \$4,620 1,400 miles township lines, at \$12..... 21,600 100 miles subdivision lines, at \$10..... 10,000	5th art. treaty June, 1868.....	36,220 00	216,220 00

\* For support of agricultural and industrial school and pay of teachers, \$1,000, and pay of blacksmith, carpenter, farmer, and physician, \$1,000. This increase accounts for the difference in the appropriation for 1869 and the present estimate: Increase of \$1,709 for pay of instructor, &c., and \$700 for support of agricultural and industrial school, &c., &c. These Indians are located in Washington Territory; suitable persons cannot be engaged in that section for less than the amount asked for. As regards time and attention to the Indians, for less than is estimated for.

† To obtain the services of a suitable carpenter, supply the necessary tools, &c., \$2,000 will be required; and to pay teachers and purchase materials for a manual-labor school, and rebuke the scholars, the sum of \$3,000 certainly cannot be considered too large. The increase of \$2,500 over and above the amount appropriated for 1869, accounts for the difference in the present estimate.

‡ The following accounts for the difference in the appropriation for 1869 and the present estimate: Increase of \$1,709 for pay of instructor, &c., and \$700 for support of agricultural and industrial school, &c., &c. These Indians are located in Washington Territory; suitable persons cannot be engaged in that section for less than the amount asked for. As regards material and tools have to be furnished for the shops, the amount estimated for will be required for that purpose.

§ The difference between the appropriation for 1869 and the estimate for 1870, is caused by certain stipulations of the treaty having been fulfilled, and an estimate being made in accordance with the 5th article of said treaty.

## ESTIMATES OF APPROPRIATIONS.

Estimate of funds required for the fiscal year commencing on the 1st day of July, 1869, &c.—Continued.

Law.	Vol.	Page.	Sec.	Object.	Treaties making provision.	Estimate of appropriations required for the service of the fiscal year ending June 30, 1870, for objects fixed by law and treaties.	Estimate of appropriations required for the service of the fiscal year ending June 30, 1870, for objects of a discretionary character.	Total estimate of appropriations required for the service of the fiscal year ending June 30, 1870.	Balance of appropriations unexpended on the 30th of June, 1869, which may be applied to the service of the next fiscal year.	Appropriations for the year ending June 30, 1869.
Statutes at Large.....	12	941	11	For tenth of twenty instalments for the employment of a blacksmith, carpenter, farmer, and physician, who shall furnish medicines for the sick. <i>Menomonees.</i>	4th art. treaty Jan. 31, 1865..	\$4,800 00		\$4,800 00		\$7,100 00
Do.....	10	1065	3	For fourteenth of fifteen instalments for pay of miller.	3d art. treaty May 12, 1854....	600 00		600 00		
Do.....	10	1065	4	For fourth of fifteen instalments of annuity upon \$245,686, for cession of lands. <i>Miamies of Kansas.</i>	4th art. treaty May 12, 1854, and Senate amendment thereto.	16,179 06		16,179 06		16,779 06
Do.....	7	191	5	For permanent provision for blacksmith and assistant, and iron and steel for shop.	5th art. treaty Oct. 6, 1818....	840 00		840 00		
Do.....	10	1095	4	For permanent provision for miller, in lieu of gunsmith.	4th art. treaty June 5, 1854....	600 00		600 00		
Do.....	7	191	5	For permanent provision for miller, in lieu of gunsmith.	5th art. treaty Oct. 6, 1818....	600 00		600 00		
Do.....	7	464	5	For permanent provision for miller, in lieu of gunsmith.	5th art. treaty Oct. 24, 1834....	600 00		600 00		
Do.....	10	1095	4	For interest on \$50,000, at 5 per cent., for educational purposes.	4th art. treaty June 5, 1854....	2,500 00		2,500 00		
Do.....	10	1094	3	For tenth of twenty instalments upon \$900,000. <i>Miamies of Indiana.</i>	3d art. treaty June 5, 1854....	7,500 00		7,500 00		11,540 00
Do.....	10	1099	4	For interest on \$221,257 86, uninvested, at 5 per cent. <i>Miamies of Indiana.</i>	Senate amendment to 4th art. treaty June 5, 1854.	11,069 89		11,069 89		11,069 89
Do.....	7	51	4	For permanent annuity in goods or otherwise..	4th art. treaty Aug. 3, 1793....	500 00		500 00		
Do.....	7	91	3	For permanent annuity in goods or otherwise..	3d art. treaty Aug. 31, 1805....	250 00		250 00		
Do.....	7	114	3	For permanent annuity in goods or otherwise..	{ 3d and separate art. treaty	350 00		350 00		
Do.....	7	116	3		{ Sept. 30, 1809.					1,100 00

Do.....	12	959	5	For tenth of twenty instalments for salary of such person as the tribe may select to be their head chief.	do.....do.....	500 00		
Do.....	14	649	4	For last of four instalments to enable the Indians to remove and locate upon the reservation to be expended in ploughing land and fencing lots.	4th art. treaty June 9, 1863.....	15,000 00		
Do.....	14	649	4	For fourth of the sixteen instalments for boarding and clothing the children who shall attend the schools, providing the schools and boarding-houses with necessary furniture, the purchase of necessary tools, and for feeding such lands as may be needed for gardening and farming purposes.	do.....do.....	3,000 00		
Do.....	14	650	5	For salary of two subordinate chiefs.	5th art. treaty June 9, 1863.....	1,000 00		
Do.....	14	650	5	For third of fifteen instalments to keep the blacksmith shops in repair and stocked with the necessary tools and materials.	do.....do.....	500 00		
Do.....	14	650	5	For third of fifteen instalments for repair of houses, mills, shops, &c., and providing the necessary furniture, tools, and materials.	do.....do.....	2,000 00		
Do.....	14	650	5	For salary of two matrons to take charge of the boarding-schools, two assistant teachers, one farmer, one carpenter, and two millers.	do.....do.....	7,800 00	\$53,700 00	\$58,900 00
<i>Omahas.</i>								
Do.....	10	1044	4	For second of fifteen instalments, being the third series, in money or otherwise.	4th art. treaty Mar. 16, 1854.....	20,000 00		
Do.....	10	1045	8	For fourth of ten instalments for keeping in repair a grist and saw mill.	8th art. treaty Mar. 16, 1854.....	300 00		
Do.....	10	1045	3	For fourth of ten instalments for pay of one engineer and assistant.	3d art. treaty Mar. 6, 1865.....	1,800 00		
Do.....	10	1045	8	For fourth of ten instalments for pay of miller and assistant.	3d art. treaty Mar. 11, 1865.....	1,900 00		
Do.....	10	1045	8	For fourth of ten instalments for pay of farmer.	do.....do.....	900 00		
Do.....	10	1045	8	For fourth of ten instalments for pay of blacksmith and assistant.	do.....do.....	1,900 00		
Do.....	10	1045	8	For fourth of ten instalments for support of blacksmith shop, and supplying tools for the same.	do.....do.....	300 00	25,700 00	22,640 00

\* The difference between the appropriation for 1869 and the estimate for 1870 is as follows: The increase of \$1,000 for employment of superintendent, teaching, and two teachers; \$1,400 for employment of one superintendent farming, two farmers, &c.; \$300 for pay of physician. These Indians are in Idaho Territory, and suitable and efficient employes cannot be engaged to go into the Indian country and reside permanently, giving all their time and attention to the Indians for less sum than is estimated for. The increase of \$160 for keeping in repair buildings for employes, &c.; fifteen employes, without the agent and interpreter, are provided for in the treaty. To keep in repair the necessary buildings required by that number of persons, and to purchase furniture when necessary, will certainly require the amount estimated for. The amount estimated for salary of two matrons, two assistant teachers, &c., will be required to carry out the intent of the treaty. Eight mechanics and teachers cannot be procured in Idaho for less amount. \$10,000 ceased by the terms of the treaty.

† The difference between the appropriations for 1869 and the present estimate arises as follows: The items for pay of engineer and assistant, assistant miller, farmer, and assistant blacksmith, were omitted in the appropriation bill for 1869; they are provided for in the treaty of 1854, and by 3d article treaty 1865. The same provisions are extended for the term of ten years. The amount \$300 for support of blacksmith, shop, and supplying tools, will be required for the same.

*Estimate of funds required for the fiscal year commencing on the 1st day of July, 1863, &c.—Continued.*

Laws.	Vol.	Page.	Sec.	Object.	Treaties making provision.	Estimate of appropriations required for the service of the fiscal year ending June 30, 1870, for objects fixed by law and treaties.	Estimate of appropriations required for the service of the fiscal year ending June 30, 1870, for objects of a discretionary character.	Total estimate of appropriations required for the service of the fiscal year ending June 30, 1870.	Balance of appropriations unexpended on the 30th of June, 1869, which may be applied to the service of the next fiscal year.	Appropriations for the year ending June 30, 1869.
Statutes at Large.....	7	242	6	<i>Ozages.</i> For interest on \$69,120 at 5 per centum, being the value of 54 sections of land set apart by treaty of June 9, 1825, for educational purposes.	6th art. treaty June 2, 1852, Senate resolution Jan. 19, 1838.	\$3,436 00		\$31,936 00		\$31,936 00
Do.....	14	687	1	For interest on \$300,000 at 5 per centum, to be paid semi-annually, in money or such articles as the Secretary of the Interior may direct. For transportation of goods, provisions, &c., for the Ozages.	1st art. treaty Sept. 29, 1865	15,000 00				
Do.....	11	624	2	<i>Otoes and Chippewas of Michigan.</i> For second of four equal annual instalments in coin of the sum of \$306,000, being the unpaid part of the principal sum of \$396,000, to be distributed per capita in the usual manner of paying annuities.	2d art. treaty July 31, 1835	51,500 00		\$31,936 00		\$31,936 00
Do.....	12	624	2	For interest on \$103,000 at 5 per centum, being the balance of \$205,000 for the fiscal year ending June 30, 1870.	do.....do.....do.....	5,150 00		56,630 00		\$59,225 00
Do.....	10	1039	4	<i>Otoes and Missourias.</i> For second of fifteen instalments, being the third series, in money or otherwise.	4th art. treaty Mar. 15, 1851	9,000 00		9,000 00		9,000 00
Do.....	11	729	2	<i>Pawnees.</i> For perpetual annuity, at least one-half of which to be in goods and such articles as may be deemed necessary for them.	2d art. treaty Sept. 34, 1837	37,070 00				

# ESTIMATES OF APPROPRIATIONS.

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Do	11	730	3	For support of two manual-labor schools, during the pleasure of the President.	3d art. treaty Sept. 24, 1837	10,000 00		
Do	11	730	4	For purchase of iron and steel and other necessaries for the shops, during the pleasure of the President.	4th art. treaty Sept. 24, 1837	500 00		
Do	11	730	4	For pay of two blacksmiths, one of whom to be a gunsmith and tinsmith.	.....do.....	1,200 00		
Do	11	730	4	For compensation of two strikers or apprentices in blacksmith shops.	.....do.....	480 00		
Do	11	730	4	For purchase of farming utensils and stock, during the pleasure of the President.	.....do.....	1,200 00		
Do	11	730	4	For pay of farmer	.....do.....	600 00		
Do	11	730	4	For pay of miller, at the discretion of the President.	.....do.....	600 00		
Do	11	730	4	For pay of an engineer, at the discretion of the President.	.....do.....	1,200 00		
Do	11	730	4	For compensation to apprentices to assist in working the mill.	.....do.....	500 00		
Do	11	730	4	For keeping in repair the grist and saw-mill	.....do.....	300 00		
Do	11	730	3	For pay of two teachers, under the direction of the President.	3d art. treaty Sept. 24, 1837	1,200 00	47,780 00	146,580 00
<i>Poncas.</i>								
Do	12	997	2	For sixth of ten instalments of the second series, to be paid them, or expended for their benefit.	2d art. treaty Mar. 12, 1835	10,000 00		
Do	12	998	2	For this amount to be expended during the pleasure of the President, in furnishing such aid and assistance in agricultural and mechanical pursuits, including the working of the mill provided for in the first part of this article, as the Secretary of the Interior may consider advantageous and necessary.	.....do.....	7,500 00	17,500 00	138,580 00
<i>Pottawatomies.</i>								
Do	7	51	4	For permanent annuity in silver.	4th art. treaty Aug. 3, 1785	734 77		
Do	7	114	3	For permanent annuity in silver.	3d art. treaty Sept. 30, 1809	363 39		
Do	7	185	3	For permanent annuity in silver.	3d art. treaty Oct. 9, 1818	1,811 93		
Do	7	317	2	For permanent annuity in money.	2d art. treaty Sept. 30, 1836	1,449 54		
Do	7	320	2	For permanent annuity in specie.	2d art. treaty July 29, 1829	11,596 33		
Do	7	379	2	For life annuity to chief.	3d art. treaty Oct. 30, 1832	200 00		
Do	7	423	3	For life annuity to chiefs.	3d art. treaty Sept. 26, 1833	700 00		
Do	7	296	3	For education during the pleasure of Congress.	3d art. treaty Oct. 16, 1836	5,020 00		
Do	7	318	2	For permanent provision for the payment of money in lieu of tobacco, iron, and steel.	4th art. treaty Sept. 20, 1838	217 43		
Do	7	401	10	For permanent provision for three blacksmiths and wheelwrights and for iron and steel.	10th art. treaty Jan. 5 & 17, 1846	2,042 94		
Do	7	835	3	For permanent provision for three blacksmiths and wheelwrights and for iron and steel.	2d art. treaty Sept. 20, 1836			
Do	7	318	2	For permanent provision for three blacksmiths and wheelwrights and for iron and steel.	2d art. treaty Sept. 20, 1836			
Do	7	321	2	For permanent provision for three blacksmiths and wheelwrights and for iron and steel.	2d art. treaty July 29, 1829			

As per statement hereto annexed of the Treasurer



*Estimate of funds required for the fiscal year commencing on the 1st day of July, 1869, &c.—Continued.*

La ws.	Vol. Page.	Sec.	Objects.	Treaties making provi sion.	Estimate of appropriations required for the service of the fiscal year ending June 30, 1870, for objects of a discretionary character.	Total estimate of appropriations required for the service of the fiscal year ending June 30, 1870.	Balance of appropriations unexpended on the 30th of June, 1869, which may be applied to the service of the next fiscal year.	Appropriations for the year ending June 30, 1869.
Statutes at Large.....	7 390	2	For permanent provisions for fifty barrels salt.....	2d art. treaty July 29, 1829.....	\$317 00			
Do.....	9 854	7	For interest on \$468,827 48 at 5 per centum.....	7th art. treaty June 5 & 17, 46.....	22,301 37	\$17,723 79		\$5,8607 50
Do.....	7 106	2	<i>Pottawatomies of Heron.</i> For permanent annuity in money or otherwise.....	2d art. treaty Nov. 17, 1807.....	400 00	400 00		400 00
Do.....	7 425	3	<i>Quapaws.</i> For education, during the pleasure of the President.....	3d art. treaty May 18, 1853.....	1,000 00			
Do.....	7 425	3	For blacksmith and assistant and tools, iron, and steel for blacksmith shop, during the pleasure of the President.....	.....do.....do.....	1,086 00			
Do.....	7 425	3	For farmer, during the pleasure of the President.....	.....do.....do.....	600 00	2,660 00		2,660 00
Do.....	12 972	4	<i>Qui-sai-dus and Quil-ick-sizes.</i> For last of four instalments on \$25,000, being the 4th series, for beneficial objects, under direction of the President.....	4th art. treaty July 1, 1855.....	1,300 00			
Do.....	12 973	10	For tenth of twenty instalments for the support of an agricultural and industrial school, and for pay of suitable instructors.....	10th art. treaty July 1, 1855.....	2,500 00			
Do.....	12 973	10	For tenth of twenty instalments for the support of smith and carpenter shops, and to provide the necessary tools therefor.....	.....do.....do.....	500 00			
Do.....	12 973	10	For tenth of twenty instalments for the employment of a blacksmith, carpenter, and farmer, and a physician, who shall furnish medicine for the sick.....	.....do.....do.....	4,600 00	8,900 00		16,800 00

# ESTIMATES OF APPROPRIATIONS

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Do.....	10	1019	3	<i>Rogue Rivers.</i> For last of sixteen instalments in blankets, clothing, farming utensils, and stock.	3d art. treaty Sept. 10, 1853....	2,500 00	2,500 00	2,500 00
Do.....	7	85	3	<i>Sacs and Fozes of Mississippi.</i> For permanent annuity, in goods or otherwise.	3d art. treaty Nov. 3, 1804....	1,000 00		
Do.....	7	541	2	For interest on \$300,000 at 5 per centum.....	2d art. treaty Oct. 21, 1837....	10,000 00		
Do.....	7	596	2	For interest on \$300,000 at 5 per centum.....	2d art. treaty Oct. 11, 1842....	40,000 00	51,000 00	51,000 00
Do.....	7	543	2	<i>Sacs and Fozes of Missouri.</i> For interest on \$137,400 at 5 per centum, under direction of the President.	2d art. treaty Oct. 21, 1837....	7,870 00	7,870 00	7,870 00
Do.....	11	702	8	<i>Seminoles.</i> For interest on \$350,000, at 5 per centum, to be paid as annuity.	8th art. treaty Aug. 7, 1856....	12,500 00		
Do.....	11	702	8	For interest on \$350,000, at 5 per centum, to be paid as annuity, they having joined their brethren west.	.....do.....do.....	12,500 00		
Do.....	14	737	3	For interest on \$30,000, at 5 per centum, for the support of schools.	3d art. treaty March 21, 1866..	2,500 00		
Do.....	14	737	3	For interest on \$20,000, at 5 per centum, for support of the Seminole government.	.....do.....do.....	1,000 00	28,500 00	28,500 00
Do.....	7	161	4	<i>Senecas.</i> For permanent annuity in specie.....	4th art. treaty Sept. 29, 1817....	500 00		
Do.....	7	179	4	For permanent annuity in specie.....	4th art. treaty Sept. 17, 1818....	500 00		
Do.....	7	349	4	For blacksmith and assistant, shop and tools, and iron and steel, during the pleasure of the President.	4th art. treaty Feb. 28, 1831....	1,090 00		
Do.....	7	349	4	For miller, during the pleasure of the President.	.....do.....do.....	600 00	2,660 00	11,000 00
Do.....	4	442	1	<i>Senecas of New York.</i> For permanent annuity in lieu of interest on stock.	Act Feb. 19, 1831.....	6,000 00		
Do.....	9	35	2	For interest, in lieu of investment, on \$75,000, at 5 per centum.	Act June 27, 1846.....	3,750 00		

\*The difference between the appropriation for 1869 and the estimate for 1870 is caused by paying to six hundred Potawatamies their proportion of the cash value of the annuities to which they are entitled, under the provisions of the third article treaty November 15, 1861, as modified by treaty of November 29, 1866, and the item for education being omitted in the appropriation bill for 1869.

†To purchase agricultural implements and seeds, to elicit and support the scholars, and to pay instructors, the sum estimated for cannot be considered too large. The appropriation for 1869 reduced this item to \$1,500. For employment of blacksmith, carpenter, farmer, and physician, reduced to \$3,500 in the appropriation for 1869. The amount estimated for for 1870 will be required to employ suitable persons.

‡For blacksmith and assistant, shop and tools, iron and steel, \$1,060, and for miller, \$600, were omitted in the appropriation bill for 1869. The appropriation has been annually since ratification of the treaty, and should be continued so long as the services of a miller and blacksmith are necessary.

## ESTIMATES OF APPROPRIATIONS.

Estimate of funds required for the fiscal year commencing on the 1st day of July, 1869, &c.—Continued.

Laws.	Vol.	Page.	Sec.	Objects.	Treaties making provision.	Estimate of appropriations required for the service of the fiscal year ending June 30, 1870, for objects fixed by law and treaties.	Estimate of appropriations required for the service of the fiscal year ending June 30, 1870, for objects of a discretionary character.	Total estimate of appropriations required for the service of the fiscal year ending June 30, 1870.	Balance of appropriations unexpended on the 30th of June, 1869, which may be applied to the service of the next fiscal year.	Appropriations for the year ending June 30, 1869.
Statutes at Large.....	9	35	3	For interest, at 5 per centum, on \$43,050, transferred from Ontario Bank to the United States treasury. <i>Sencas and Shawnees.</i>	Act June 27, 1846.....	\$2, 159 50		\$11, 902 50		\$11, 902 50
Do.....	7	119	4	For permanent annuity in specie .....	4th art. treaty Sept. 17, 1818 ..	1, 000 00		2, 060 00		2, 060 00
Do.....	7	352	4	For blacksmith and assistant, shop and tools, and iron and steel for shop, during the pleasure of the President.	4th art. treaty July 20, 1831.....	1, 060 00				
Do.....	7	51	4	For permanent annuity for educational purposes. <i>Shawnees.</i>	4th art. treaty Aug. 3, 1795.....	1, 000 00				
Do.....	10	1056	3	For permanent annuity, in specie, for educational purposes.	3d art. treaty May 10, 1854.....					
Do.....	7	160	4	For permanent annuity, in specie, for educational purposes.	4th art. treaty Sept. 29, 1817.....	2, 000 00				
Do.....	10	1056	3	For interest on \$40,000, at 5 per centum, for educational purposes.	3d art. treaty May 10, 1854.....	2, 000 00		5, 000 00		5, 000 00
Do.....	10	1056	3	For interest on \$40,000, at 5 per centum, for educational purposes.	.....do.....do.....do.....	2, 000 00				
Pamphlet copy Laws, 2d sess. 36th Cong.	....	557	7	For sixth of twenty instalments to be expended, under the direction of the President, in the purchase of such articles as he may deem suitable to their wants, either as hunters or herdsmen. <i>Shoshonees—Western bands.</i>	7th art. treaty Oct. 1, 1863.....	5, 000 00		5, 000 00		5, 000 00
Pamphlet copy Laws, 1st sess. 36th Cong.	....	177	5	For sixth of twenty instalments to be expended, under the direction of the President, in the purchase of such articles as he may deem suitable to their wants, either as hunters or herdsmen. <i>Shoshonees—Eastern bands.</i>	5th art. treaty July 2, 1863.....	10, 000 00		10, 000 00		10, 000 00

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\* Five thousand dollars, appropriated for 1869, was for erection of saw mill, which is dropped from this estimate. Five hundred dollars is estimated, to keep mill in repair and purchase tools therefor, in order to carry on the mill.

## ESTIMATES OF APPROPRIATIONS.

Estimate of funds required for the fiscal year commencing on the 1st day of July, 1868, &c.—Continued.

Laws.	Vol.	Page.	Sec.	Objects.	Treaties making provision.	Estimate of appropriations required for the service of the fiscal year ending June 30, 1870, for objects fixed by law and treaties.	Estimate of appropriations required for the service of the fiscal year ending June 30, 1870, for objects of a discretionary character.	Total estimate of appropriations required for the service of the fiscal year ending June 30, 1870.	Balance of appropriations unexpended on the 30th of June, 1868, which may be applied to the service of the next fiscal year.	Appropriations for the year ending June 30, 1868.
Statutes at Large.....	14	740	4	<i>One-half per band.</i> For fourth of twenty instalments, being \$30, for each lodge or family, (300 lodges,) to be paid in such articles as the Secretary of the Interior may direct.	4th art. treaty Oct. 20, 1865 ...	\$9,000 00		\$9,000 00		\$9,000 00
Do.....	14	748	4	<i>O'Gallala band.</i> For fourth of twenty instalments, to be paid in such articles as the Secretary of the Interior may direct.	4th art. treaty Oct. 20, 1865 ...	10,000 00		10,000 00		10,000 00
Do.....	14	752	4	<i>Sans Arc band.</i> For fourth of twenty instalments, being \$30, for each lodge or family, (350 lodges,) to be paid in such articles as the Secretary of the Interior may direct.	4th art. treaty Oct. 20, 1865 ...	8,400 00				
Do.....	14	753	5	For third of five instalments, being \$25, for each lodge or family, (30 lodges,) to be expended in agricultural implements and improvements.	5th art. treaty Oct. 20, 1865 ...	950 00				9,350 00
Do.....	14	754	4	<i>Two Kettle band.</i> For fourth of twenty instalments, to be paid in such articles as the Secretary of the Interior may direct.	4th art. treaty Oct. 19, 1865 ...	6,000 00				
Do.....	14	754	5	For third of five instalments, being \$25, for each lodge or family, (115 lodges,) to be expended in agricultural implements and improvements.	5th art. treaty Oct. 19, 1865 ...	2,995 00				
Do.....	14	781	6	For pay of farmer .....	6th art. treaty Oct. 19, 1865 ...	1,000 00				

## ESTIMATES OF APPROPRIATIONS.

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Do.....	14	794	6	For the support of one blacksmith, and for tools, iron and steel, and other articles necessary for the blacksmith shop. For pay of engineer, sawyer, and employes. For keeping in repairs saw mill and purchase of tools therefor.		do..... do.....  	1,500 00  3,940 00 500 00	15,085 00	*90,085 00
Do.....	14	744	4	<i>Upper Yencotsoai band.</i> For fourth of twenty instalments to be paid in such articles as the Secretary of the Interior may direct.		4th art. treaty Oct. 28, 1885....	10,000 00	10,000 00	10,000 00
Do.....	14	736	4	<i>Yencotsoai band.</i> For fourth of twenty instalments, being \$30 for each lodge or family, (350 lodges,) to be paid in such articles as the Secretary of the Interior may direct.		4th art. treaty Oct. 20, 1865....	10,500 00		
Do.....	14	736	5	For third of five instalments, being \$25 for each lodge or family, (115 lodges,) to be expended in agricultural implements and improvements.		5th art. treaty Oct. 20, 1865....	2,875 00		
Do.....	14	736	5	For pay of farmer .....		do.....	1,000 00		16,375 00
Do.....	14	736	5	For the support of one blacksmith, and for tools, iron and steel, and other articles necessary for the blacksmith shop.		do.....	1,500 00	15,875 00	
				For expenses transporting and delivering articles purchased for the several bands of Sioux Indians, parties to treaties made at Fort Sully in October, 1865.			20,000 00	20,000 00	30,000 00
Do.....	7	46	6	<i>Six Nations of New York.</i> For permanent annuity in clothing and other useful articles.		6th art. treaty Nov. 17, 1794..	4,500 00	4,500 00	4,500 00
Do.....	12	934	5	<i>S'Kiallams.</i> For last of four instalments on \$60,000, being the fourth series under the direction of the President.		5th art. treaty Jan. 26, 1855 ..	3,000 00		
Do.....	12	934	11	For tenth of twenty instalments for the support of an agricultural and industrial school, and pay for suitable teachers.		11th art. treaty Oct. 26, 1885..	2,500 00		
Do.....	12	935	11	For tenth of twenty instalments for the employment of a blacksmith, carpenter, farmer, and physician, who shall furnish medicines for the sick.		do..... do.....	4,600 00	10,100 00	18,000 00

\* \$5,400 dropped from this estimate, the same being for specific objects and appropriations for 1989. \$500 is estimated to keep the mill in order and purchase of tools.

Estimate of funds required for the fiscal year commencing on the 1st day of July, 1868, &c.—Continued.

Laws	Vol.	Page.	Sec.	Objects.	Treaties making provision.	Estimate of appropriations required for the service of the fiscal year ending June 30, 1870, for objects fixed by law and treaties.	Estimate of appropriations required for the service of a discretionary character.	Total estimate of appropriations required for the service of the fiscal year ending June 30, 1870.	Balance of appropriations unexpended on the 30th of June, 1869, which may be applied to the service of the next fiscal year.	Appropriations for the year ending June 30, 1869.
Statutes at Large.....	13	675	8	<i>Tabeguache band of Uteks.</i>	8th art. treaty Oct. 7, 1863.....	\$10,000 00				
Do.....	13	675	8	For sixth of ten instalments for the purchase of goods, under the direction of the Secretary of the Interior.	..... do.....	10,000 00				
Do.....	13	675	10	For sixth of ten instalments for the purchase of provisions, under the direction of the Secretary of the Interior.	10th art. treaty Oct. 7, 1863 ..	220 00				
Do.....	13	675	10	For purchase of iron and steel, and necessary tools for the blacksmith shop.	..... do.....	1,100 00				
				For pay of blacksmith and assistant.....		5,000 00				
				For insurance, transportation, and general incidental expenses of the delivery of goods, provisions, and stock.				\$86,320 00		\$31,390 00
				<i>Umpquas and Calapooias of Umpqua Valley, Oregon.</i>						
Do.....	10	1126	3	For last of five instalments of the third series of annuity for beneficial objects, to be expended as directed by the President.	3d art. treaty Nov. 29, 1854....	1,700 00				
Do.....	10	1127	6	For last of fifteen instalments for pay of a physician and purchase of medicines.	6th art. treaty Nov. 29, 1854..	2,000 00				
Do.....	10	1127	6	For sixteenth of twenty instalments for pay of a teacher and purchase of books and stationery.	..... do.....	1,450 00				
				<i>Umpquas, (Cow Creek band.)</i>						
Do.....	10	1027	3	For sixteenth of twenty instalments in blankets, clothing, provisions, and stock.	3d art. treaty Sept. 10, 1853 ..	550 00				
								5,130 00		14,200 00
								550 00		550 00

Do.....	12	946	2	<i>Walla-Walla, Cayuse, and Umatilla tribes.</i>	2d art. treaty June 9, 1855....	6,000 00			
Do.....	12	947	4	For last of five instalments of the second series, to be expended under the direction of the President.	4th art. treaty June 9, 1855...	3,000 00			
Do.....	12	947	4	For tenth of twenty instalments for the purchase of all necessary mill fixtures and mechanical tools, medicines and hospital stores, books and stationery for schools, and furniture for the employes.	..... do.....	11,200 00			
Do.....	12	947	5	For tenth of twenty instalments for the pay and subsistence of one superintendent of farming operations, one farmer, two millers, one blacksmith, one wagon and plough maker, one carpenter and joiner, one physician, and two teachers.	5th art. treaty June 9, 1855...	1,500 00			
Do.....	12	947	5	For tenth of twenty instalments for the pay of each of the head chiefs of the Walla-Walla, Cayuse, and Umatilla bands, (\$500 each.)	..... do.....	100 00		21,800 00	117,600 00
Do.....	7	546	4	<i>Winnebago.</i>	4th art. treaty Nov. 1, 1857. }	50,000 00			
Do.....	12	638	4	For interest on \$1,000,000, at 5 per cent.... }	Joint resolut'n July 17, 1862. }	4,250 00			
Do.....	9	879	4	For twenty-third of thirty instalments of interest on \$85,000, at 5 per cent.	4th art. treaty Oct. 13, 1846 ..			51,250 00	54,250 00
Do.....	14	624	7	<i>Wall-pah-pa tribe of Snake Indians.</i>	7th art. treaty Aug. 12, 1865...	2,000 00		2,000 00	2,000 00
Do.....	12	953	4	For third of five instalments, to be expended under the direction of the President.	4th art. treaty June 9, 1855...	8,000 00			
Do.....	12	953	5	<i>Yakamas.</i>	5th art. treaty June 9, 1855 ..	500 00			
				For last of five instalments, of the second series, for beneficial objects, at the discretion of the President.					
				For tenth of twenty instalments for the support of two schools—one of which is to be an agricultural and industrial school—keeping in repair school buildings, and for providing suitable furniture, books and stationery.					

\* The difference between the appropriation for 1869 and the estimate for 1870 is caused by certain stipulations being fulfilled, and \$3,000 increased for insurance and transportation, &c.; the latter, when the great distance these Indians are located from eastern and other markets, is taken into consideration, the amount estimated for is not too large.

† \$2000 reduced from the estimate for 1869. The amount estimated, the present estimate, is the same that has been appropriated since 1859, and has not been found to be more than sufficient to engage the services of competent persons, and to purchase the necessary medicines, books and stationery, &c.

‡ \$1,000 for purchase of mill, fixtures, mechanical tools, and \$3,200 for pay, &c., of employes—ten in number, reduced in the estimate for 1869. The full amount estimated for in the present estimate will be actually necessary for the purpose. The items have been appropriated for years, and they have not been found excessive.



*Estimate of funds required for the fiscal year commencing on the 1st day of July, 1868, &c.—Continued.*

Law.	Vol.	Page.	Sec.	Object.	Treaties making provision.	Balance of appropriations required for the service of the fiscal year ending June 30, 1870, for objects fixed by law and treaties.	Balance of appropriations required for the service of the fiscal year ending June 30, 1870, for objects of a discretionary character.	Total estimate of appropriations required for the service of the fiscal year ending June 30, 1870.	Balance of appropriations unexpended on the 30th of June, 1869, which may be applied to the service of the next fiscal year.	Appropriations for the year ending June 30, 1869.
Statute at Large.....	12	953	5	For tenth of twenty instalments for the employment of one superintendent of teaching, and two teachers.	5th art. treaty June 9, 1855.....	\$3,300 00				
Do.....	12	953	5	For tenth of twenty instalments for the employment of one superintendent of farming and two farmers, two millers, two blacksmith, one tinner, one gunsmith, one carpenter, and one wagon and plough maker.	..... do.....	11,400 00				
Do.....	12	953	5	For tenth of twenty instalments for keeping in repair the saw and flouring mills, and for furnishing the necessary tools and fixtures.	..... do.....	500 00				
Do.....	12	953	5	For tenth of twenty instalments for keeping in repair the hospital, and providing the necessary medicines and fixtures therefor.	..... do.....	300 00				
Do.....	12	953	5	For tenth of twenty instalments for keeping in repair the blacksmiths, tinsmiths, gunsmiths, carpenters, and wagon and plough makers' shops, and for providing necessary tools therefor.	..... do.....	500 00				
Do.....	12	953	5	For tenth of twenty instalments for pay of a physician.	..... do.....	1,400 00				
Do.....	12	953	5	For tenth of twenty instalments for keeping in repair the buildings required for the various employes, and for providing the necessary furniture therefor.	..... do.....	300 00				
Do.....	12	953	5	For tenth of twenty instalments for the salary of such person as may be selected to be head chief.	..... do.....	500 00		\$26,600 00		\$21,500 00
Do.....	11	744	4	Yandow tribe of Sioux. For first of ten instalments, second series, to be paid to them or expended for their benefit.	4th art. treaty April 19, 1859.	40,000 00		40,000 00		\$65,000 00

## ESTIMATES OF APPROPRIATIONS.

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						1,754,784 94	1,969,937 02
					Total amount of annuities, &c., required to fulfil treaty stipulations.		
					GENERAL INCIDENTAL EXPENSES OF THE INDIAN SERVICE.		
					<i>Arizona.</i>		
Do .....	14	513	.....	For the general incidental expenses of the Indian service in the Territory of Arizona, presents of goods, agricultural implements, and other useful articles; and to assist them to locate in permanent abodes and sustain themselves by the pursuits of civilized life, to be expended under the direction of the Secretary of the Interior.		\$70,000 00	\$50,000 00
					<i>California.</i>		
Do .....	14	512	.....	For the general incidental expenses of the Indian service in California, including travelling expenses of the superintending agents.		7,500 00	\$5,000 00
					<i>Colorado.</i>		
Do .....	14	513	.....	For the general incidental expenses of the Indian service in Colorado Territory, presents of goods, agricultural implements, and other useful articles; and to assist them to locate in permanent abodes and sustain themselves by the pursuits of civilized life, to be expended under the direction of the Secretary of the Interior.		25,000 00	25,000 00
					<i>Dakota.</i>		
Do .....	14	513	.....	For the general incidental expenses of the Indian service in Dakota Territory, presents of goods, agricultural implements, and other useful articles; and to assist them to locate in permanent abodes and sustain themselves by the pursuits of civilized life, to be expended under the direction of the Secretary of the Interior.		90,000 00	\$15,000 00

\* \$5,100 reduced in the estimate for 1889; the full amount estimated for 1870 will be required to employ efficient and suitable employes.

† The difference between the appropriation for 1889 and the estimate for 1870 is caused by certain stipulations being fulfilled.

‡ The amount asked for cannot be considered extravagant to be expended in caring for these Indians and keeping them peaceable.

§ The amount in estimate is the usual sum appropriated for the service in California. The expenses of the superintendent's office, and of the agents, are also paid from this item.

The sum asked for is no more than is actually necessary.

¶ The sum asked for is the usual amount appropriated, and it has not been found too large for the purpose.

*Estimate of funds required for the fiscal year commencing on the 1st day of July, 1869, &c.—Continued.*

Law.	Vol.	Page.	Sec.	Objects.	Treaties making provision.	Balance of appropriations required for the service of the fiscal year ending June 30, 1870.	Estimate of appropriations required for the service of the fiscal year ending June 30, 1870, for objects of a discretionary character.	Total estimate of appropriations required for the service of the fiscal year ending June 30, 1870.	Balance of appropriations unexpended on the 30th of June, 1869, which may be applied to the service of the next fiscal year.	Appropriations for the year ending June 30, 1869.
Statutes at Large.....	14	512	.....	<i>Idaho.</i> For the general incidental expenses of the Indian service in Idaho Territory, presents of goods, agricultural implements, and other useful articles; and to assist them to locate in permanent abodes and sustain themselves by the pursuits of civilized life, to be expended under the direction of the Secretary of the Interior.		•	\$20,000 00	\$20,000 00	.....	*\$15,000 00
Do .....	14	512	.....	<i>Montana.</i> For the general incidental expenses of the Indian service in Montana Territory, presents of goods, agricultural implements, and other useful articles; and to assist them to locate in permanent abodes and sustain themselves by the pursuits of civilized life, to be expended under the direction of the Secretary of the Interior.			20,000 00	20,000 00	.....	115,000 00
Do .....	14	512	.....	<i>Nevada.</i> For the general incidental expenses of the Indian service in Nevada, presents of goods, agricultural implements, and other useful articles; and to assist them to locate in permanent abodes and sustain themselves by the pursuits of civilized life, to be expended under the direction of the Secretary of the Interior.			25,000 00	25,000 00	.....	150,000 00

# ESTIMATES OF APPROPRIATIONS.

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<i>New Mexico.</i>						
Do .....	14	512	.....	For the general incidental expenses of the Indian service in New Mexico, presents of goods, agricultural implements, and other useful articles; and to assist them to locate in permanent abodes and sustain themselves by the pursuits of civilized life, to be expended under the direction of the Secretary of the Interior.	.....	\$40,000 00
<i>Oregon and Washington.</i>						
Do .....	14	512	.....	For the general incidental expenses of the Indian service in Oregon and Washington Territory, including insurance and transportation of annuity goods, and presents, (where no special provision therefor is made by treaties,) and office and travelling expenses of the superintendent, agents, and sub-agents.	.....	35,500 00
<i>Utah.</i>						
Do .....	14	513	.....	For the general incidental expenses of the Indian service in Utah Territory, presents of goods, agricultural implements, and other useful articles, and to assist them to locate in permanent abodes and sustain themselves by the pursuits of civilized life, to be expended under the direction of the Secretary of the Interior.	.....	25,000 00
Do .....	14	513	.....	For the transportation and necessary expenses of delivery of provisions to the Indians within the Utah superintendency.	.....	20,000 00
Do .....	13	63	.....	For this amount to carry out the action contemplated by act of Congress, approved May 5, 1864, entitled "An act to vacate and sell the present Indian reservations in Utah Territory, and to settle said Indians in Uintah valley."	.....	15,000 00
					60,000 00	130,000 00

\* The sum asked for is the usual amount appropriated, and it has not been found too large for the purpose.  
† The sum asked for is the usual amount appropriated, and it has not been found too large for the purpose.  
‡ The Indians in Nevada are generally in a miserable condition. Considering their isolated location, and the consequent cost of delivering goods and subsistence to them, it cannot be thought that the amount asked for is too large a sum to be expended for them by the government.  
§ The sum asked for has been appropriated for years, and it has not proved sufficient for the service in said Territory.  
|| To properly care for and keep these Indians quiet and peaceable, and to defray office and travelling expenses of one superintendent and two agents, the sum of \$25,000 is not deemed too large. The amount asked for transportation is the same as heretofore appropriated, and has not been found to be more than actually required. To carry out the action contemplated by act of Congress of May 5, 1864, reduced in the estimate for 1869 to \$5,000; to carry the work on successfully, the amount estimated for will be required.

## ESTIMATES OF APPROPRIATIONS.

*Estimate of funds required for the fiscal year commencing on the 1st day of July, 1899, &c.—Continued.*

Law.	Vol.	Page.	Sec.	Objects.	Treaties making provision.	Estimate of appropriations required for the service of the fiscal year ending June 30, 1870, for objects fixed by law and treaties.	Estimate of appropriations required for the service of the fiscal year ending June 30, 1870, for objects of a discretionary character.	Total estimate of appropriations required for the service of the fiscal year ending June 30, 1870.	Balance of appropriations unexpended on the 30th June, 1869, which may be applied to the service of the next fiscal year.	Appropriations for the year ending June 30, 1869.
				<b>Wyoming.</b> For the general incidental expenses of the Indian service in the Territory of Wyoming, presents of goods, agricultural implements, and other useful articles; and to assist them to locate in permanent abodes and sustain themselves by the pursuits of civilized life, to be expended under the direction of the Secretary of the Interior.  Total amount required for the general incidental expenses of the Indian service.			\$20,000 00	\$20,000 00		\$250,500 00
Statutes at Large.....	14	513		<b>MISCELLANEOUS.</b> For the expenses of colonizing, supporting, and furnishing agricultural implements and stock, pay of necessary employes, purchase of clothing, medicine, iron and steel, and maintenance of schools for Indians lately in Texas, but now residing in the district of country leased from the Choctaws, to be expended under the direction of the Secretary of the Interior. For the expenses of colonizing, supporting, and furnishing the Wichitas and other affiliated bands with agricultural implements and stock, pay of necessary employes, purchasing clothing, medicines, iron, and steel, and maintenance of school, to be expended under the direction of the Secretary of the Interior. For the purchase of cattle for beef and milk.			22,825 00	\$22,825 00		\$411,000 00
Do .....	14	513					37,800 00	37,800 00		\$15,000 00
Do .....	14	513					75,000 00	75,000 00		\$40,000 00

# ESTIMATES OF APPROPRIATIONS.

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Do	14	513	.....	Act of April 8, 1864	.....	25, 920 00	25, 920 00	180, 000 00
				.....	.....	.....	.....	.....
Do	14	513	.....	.....	.....	12, 800 00	12, 800 00	.....
				.....	.....	.....	.....	.....
Do	14	514	.....	.....	.....	50, 000 00	50, 000 00	40, 000 00
				.....	.....	.....	.....	.....
Do	14	514	.....	.....	.....	10, 000 00	10, 000 00	115, 000 00
				.....	.....	.....	.....	.....
Do	14	514	.....	.....	.....	1, 500 00	1, 500 00	1, 500 00
				.....	.....	.....	.....	.....
Do	14	514	.....	.....	.....	100, 000 00	100, 000 00	150, 000 00
				.....	.....	.....	.....	.....
Do	14	514	.....	.....	.....	65, 618 57	65, 618 57	100, 153 00

\* The Territory of Wyoming having been organized by Congress during the last session, it will be necessary to appropriate funds for the Indian service in said Territory the same as estimated for other Territories.

† The amount estimated for has been appropriated for years, and it has been found absolutely necessary to care for the Indians in said district, and to keep them quiet and peaceable.

‡ The amount estimated for is not too large. These Indians have been collected near Fort Cobb, in the Indian territory, and are trying, with the assistance of the government, to start themselves in agriculture.

§ There are about 25,000 Indians in California, some of them having treaties with the government. They are collected, as many as can be, on several reservations, and engaged in farming operations. For the good of the service the amount asked for will be necessary.

¶ The amount asked for has been appropriated since 1862, and has been found actually necessary for the good of the service in said State and Territory.

|| This item was omitted in the appropriation bill for 1869.

‡‡ The amount heretofore appropriated has not been sufficient to care for these Indians. The amount asked for should be appropriated.

§§ The difference between the appropriation for 1869 and the present estimate arises from the payment of interest having been resumed on a portion of said bonds, and amounts of interest secured from adjustment of the war debts due certain States, which guaranteed the payment of the interest upon certain of these stocks.

## ESTIMATES OF APPROPRIATIONS.

Estimate of funds required for the fiscal year commencing on the 1st day of July, 1889, &c.—Continued.

Law.	Vol.	Page.	Sec.	Objects.	Treaties making provision.	Estimate of appropriations required for the service of the fiscal year ending June 30, 1870, for objects fixed by law and treaties.	Estimate of appropriations required for the service of the fiscal year ending June 30, 1870, for objects of a discretionary character.	Total estimate of appropriations required for the service of the fiscal year ending June 30, 1870.	Balance of appropriations unexpended on the 30th June, 1889, which may be applied to the service of the next fiscal year.	Appropriations for the year ending June 30, 1889.
				<b>Wyoming.</b>				\$20,000 00		
				For the general incidental expenses of the Indian service in the Territory of Wyoming, presents of goods, agricultural implements, and other useful articles; and to assist them to locate in permanent abodes and sustain themselves by the pursuits of civilized life, to be expended under the direction of the Secretary of the Interior.						
				Total amount required for the general incidental expenses of the Indian service.				\$20,000 00		
				<b>MISCELLANEOUS.</b>						
				For the expenses of colonizing, supporting, and furnishing agricultural implements and stock, pay of necessary employes, purchase of clothing, medicines, iron and steel, and maintenance of schools for Indians lately in Texas, but now residing in the district of country leased from the Choctaws, to be expended under the direction of the Secretary of the Interior.						
				For the expenses of colonizing, supporting, and furnishing the Wichitas and other affiliated bands with agricultural implements and stock, pay of necessary employes, purchasing clothing, medicines, iron, and steel, and maintenance of school, to be expended under the direction of the Secretary of the Interior.						
				For the purchase of cattle for beef and milk.						
Statutes at Large.....	14	513						\$22,825 00		\$450,500 00
Do .....	14	513						37,800 00		\$11,000 00
Do .....	14	513						75,000 00		\$15,000 00
Do .....	14	513						75,000 00		\$40,000 00

## ESTIMATES OF APPROPRIATIONS:

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Do.....	10	700	riety, on the Fort Hall reservation, on Snake river, Idaho Territory, including the transportation of all necessary articles, the material and labor for the construction of the houses and mills, and pay of necessary employes for one year. For this amount, or so much thereof as may be necessary, to purchase one grist and saw mill, to be erected on the Joeko river, near Flathead agency, Montana Territory, provided that the agent be allowed to sell the present mill to the best advantage, the proceeds thereof to be devoted to the cost of the erection of the new mill.			10,000 00	110,000 00	
			For the reappropriation of the sum carried to the surplus fund, per warrant No. 15, dated June 30, 1862, under the head "payment of North Carolina Cherokees," per third section act of March 3, 1855. To pay the expenses of two commissioners, under the 10th article of treaty February 27, 1867, with the Potawatomies. To pay the expenses incurred in taking census of North Carolina Cherokee Indians. For this amount, or so much thereof as may be necessary, for insurance and transportation of Indian goods, &c., that may be purchased for the Navajo Indians of New Mexico.			42,290 69	142,290 69	
					2,500 00	2,500 00		
					2,500 00	2,500 00		
					30,000 00	30,000 00		
			Total am't required for miscellaneous purposes.				624,498 46	280,663 00

\* The amount estimated for in the usual appropriation, and when it is considered that but few of the appropriations for the different tribes in said States contain items for insurance and transportation, &c., also the distance the articles purchased have to be transported, and necessary cost of delivering them to the Indians, as well as paying their money annuity, it must be seen that the sum asked for will be necessary for the purpose.

† The cost of transporting articles purchased for these Indians is necessarily large, and this, with the insurance and cost of delivering the goods, &c., pay of annuities, &c., will amount to the sum asked for.

‡ The amount estimated for was omitted in the appropriation bill for 1869. The Indians will certainly have to be collected and removed to the reservation, before they can be established there which establishment, &c., was partially provided for in the estimate for 1869; and to do this, the amount in estimate is asked for.

§ The amount estimated for will be necessary to successfully carry out the object desired.

|| This amount was omitted in the appropriation for 1869. It be null now at said agency has become useless, and, in fact, almost worthless.

OFFICE INDIAN AFFAIRS, November 2, 1869.



*Estimate of funds required for the fiscal year commencing on the 1st day of July, 1869, &c.—Continued.*

Laws.	Vol.	Page.	Sec.	Objecta.	Treaties making provision.	Estimate of appropriations required for the service of the fiscal year ending June 30, 1870, for objects fixed by law and treaties.	Balance of appropriations required for the service of the fiscal year ending June 30, 1870, for objects of a discretionary character.	Total estimate of appropriations required for the service of the fiscal year ending June 30, 1870.	Balance of appropriations unexpended on the 30th of June, 1869, which may be applied to the service of the next fiscal year.	Appropriations for the year ending June 30, 1869.
Statutes at Large.....	14	514	.....	For payment of interest on \$15,000, abstracted bonds, for the fiscal year ending June 30, 1869, of the Cherokee school fund.			\$900 00	\$900 00		\$900 00
Do.....	14	514	.....	For payment of interest on \$68,000, abstracted bonds, for the fiscal year ending June 30, 1869, of the Cherokee national fund.			4,080 00	1,080 00		4,180 00
Do.....	14	514	.....	For insurance, transportation, and necessary expenses of the delivery of annuities and provisions to the Indian tribes in Minnesota and Michigan.			20,350 62	20,350 62		*10,000 00
Do.....	14	514	.....	For insurance, transportation, and necessary expenses of the delivery of annuity goods and provisions to the Pawnees, Poncas, and Yankton Sioux.			10,000 00	10,000 00		18,000 00
Do.....	10	698	1	For actual necessary expenses incurred, and that may hereafter be incurred, by officers of the Indian department in the rescue of prisoners from Indian tribes, and returning them to their homes, and for expenses incident to the arrest and confinement within the territory of the United States, by order of such officers, of persons charged with crimes against Indians.			5,000 00	5,000 00		5,000 00
				For this amount, or so much thereof as may be necessary, to defray the expenses of removing the Shoshones, Bannocks, Snakes, and other strolling bands of Indians in the southern portion of Idaho Territory, to the Fort Hall reservation, and support of the same for one year from the time of their removal.			45,000 00	45,000 00		.....
				For this amount to establish the Shoshone reservation, and to defray the expenses of the same in the south, in portion of Idaho Territory.			50,813 54	50,813 54		\$30,000 00

## ESTIMATES OF APPROPRIATIONS:

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10	700	ritory, on the Fort Hall reservation, on Snake river, Idaho Territory, including the transportation of all necessary articles, the material and labor for the construction of the houses and mill, and pay of necessary employes for one year. For this amount, or so much thereof as may be necessary, to purchase one grist and saw mill, to be erected on the Jocko river, near Flathead agency, Montana Territory, provided that the agent be allowed to sell the present mill to the best advantage, the proceeds thereof to be devoted to the cost of the erection of the new mill. For the reapportionment of the sum carried to the appropriation fund, per warrant No. 15, dated June 30, 1862, under the head, "payment to North Carolina Cherokees," per third section act of March 3, 1855. To pay the expenses of two commissioners, under the 10th article of treaty February 27, 1867, with the Ottawatomies. To pay the expenses incurred in taking census of North Carolina Cherokee Indians. For this amount, or so much thereof as may be necessary, for insurance and transportation of Indian goods, &c., that may be purchased for the Navajo Indians of New Mexico.	10,000 00	110,000 00		
			42,290 69	142,290 69		
			2,500 00	2,500 00		
			2,500 00	2,500 00		
			30,000 00	30,000 00		
				624,988 46		390,693 00

\* The amount estimated for is the usual appropriation, and when it is considered that but few of the appropriations for the different tribes in said States contain items for insurance and transportation, &c., also the distance the articles purchased have to be transported, and necessary cost of delivering them to the Indians, as well as paying their money annuity, it must be seen that the sum asked for will be necessary for the purpose.

† The cost of transporting articles purchased for these Indians is necessarily large, and this, with the insurance and cost of delivering the goods, &c., pay of annuities, &c., will amount to the sum asked for.

‡ The amount estimated for was omitted in the appropriation bill for 1869. The Indians will certainly have to be collected and removed to the reservation, before they can be established there which establishment, &c., was partially provided for in the estimate for 1869; and to do this, the amount in estimate is asked for.

§ The amount estimated for will be necessary to successfully carry out the object desired.

¶ This amount was omitted in the appropriation for 1869. The mill now at said agency has become useless, and, in fact, almost worthless.

OFFICE INDIAN AFFAIRS, November 2, 1868.

## RECAPITULATION.

<i>Appropriation for the year ending June 30, 1869.</i>		
For compensation of Commissioner, clerks, and employes, and for contingent expenses.....	\$37,600 00	
For current expenses, salaries, &c.....	183,650 00	
For fulfilling treaty with Indian tribes.....	1,969,937 02	
For the general incidental expenses of the Indian service.....	250,500 00	
For miscellaneous purposes.....	320,693 00	
		\$2,762,380 02
<i>Estimate for the year ending June 30, 1870.</i>		
For compensation of Commissioner, regular clerks, and employes, and for contingent expenses.....	37,600 00	
For current expenses, salaries, &c.....	227,700 00	
For fulfilling treaty with Indian tribes.....	1,734,784 94	
For the general incidental expenses of the Indian service.....	353,000 00	
For miscellaneous purposes.....	624,898 46	
		\$2,977,982 70
<i>Amounts appropriated in 1869 which are not embraced in the estimate for 1870.</i>		
For the Apaches, Kiowas, and Comanches, certain stipulations under treaty of October 21, 1867, have been fulfilled.....	7,500 00	
For the Cheyennes and Arapahoes, certain stipulations under the treaty of October 28, 1867, have been fulfilled.....	7,500 00	
For the Chippewas of Lake Superior, purchase of twine for nets, kettles, sugar, guns, &c.....	6,000 00	
For the Chippewas of the Mississippi, under treaty of March 19, 1867, certain stipulations have been fulfilled.....	47,000 00	
For the Chippewas of the Mississippi, and Pillager and Lake Winnebagoish bands of Chippewas in Minnesota, completing the removal of the scattering bands of Chippewa Indians in Minnesota to their reservation near White Earth lake, &c., and for the amount necessary to erect a new mill at Red lake, &c.....	46,000 00	
For Chippewas of Red Lake and Pembina tribe of Chippewas, pay of board of visitors, &c.....	10 00	
For Choctaws.....	5,487 11	
For confederated tribes and bands of Indians in middle Oregon, under treaty of November 15, 1865, certain stipulations have been fulfilled.....	3,500 00	
For Crows, for deficiency in appropriation for pay of half-breeds.....	150 00	
For Flatheads and other confederated tribes, under treaty of July 16, 1855, ceased by terms of the treaty.....	1,000 00	
For Navajoes, under treaty of June 1, 1868, certain stipulations being fulfilled.....	362,500 00	
For Nez Percés, dropped by the terms of the treaty.....	10,000 00	
For Ottawas and Chippewas of Michigan, dropped by the terms of the treaty.....	2,575 00	
For Poncas, under treaty of March 12, 1858, and March 10, 1865, certain stipulations have been fulfilled.....	21,080 00	
For Sioux of Dakota, Lower Brulé band, certain stipulations have been fulfilled.....	5,000 00	
For Sioux of Dakota, Two Kettle band, certain stipulations have been fulfilled.....	5,460 00	
For Sioux of Dakota, Yanktonai band, certain stipulations have been fulfilled.....	500 00	
For Tabequache band of Utahs, certain stipulations have been fulfilled.....	10,000 00	
For Yankton Sioux, under treaty of April 19, 1858, dropped by the terms of the treaty.....	25,000 00	
For Pottawatomies.....	15,893 71	
For interest on certain non-paying stocks held by the Secretary of the Interior.....	35,534 43	
		616,600 25
<i>Amounts embraced in the estimate for 1870 which were not appropriated for 1869.</i>		
For salary of clerk to the superintendent for California, being over and above the amount appropriated for 1869.....	700 00	
For pay of interpreters, being over and above the amount appropriated for 1869.....	8,800 40	
For presents to Indians.....	5,000 00	
For provisions for Indians.....	11,800 00	
For buildings at agencies and repairs thereof, being over and above the amount appropriated for 1869.....	5,000 00	
For vaccination of Indians, &c., being over and above the amount appropriated for 1869.....	1,250 00	
For contingencies, Indian department, being over and above the amount appropriated for 1869.....	11,500 00	
For Apaches, Kiowas, and Comanches, under 4th, 14th, and 15th articles treaty October 21, 1867.....	30,450 00	
For Cheyennes and Arapahoes, under 13th and 14th articles treaty October 28, 1867.....	29,700 00	
For Chasta, Seeton, and Umpquas, for pay of farmer, increased.....	300 00	
For Chippewas of Lake Superior, for insurance, transportation, &c.....	2,762 63	
For Chippewas, Pillager, and Lake Winnebagoish bands, for purposes of education and support of two smiths, &c.....	2,880 00	

## ESTIMATES OF APPROPRIATIONS.

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*Recapitulation—Continued.*

For Chippewas of the Mississippi, and Pillager and Lake Winnebagoish bands of Chippewas in Minnesota, for pay of two blacksmiths, four farm laborers, &c.....	\$2,500 00
For Chippewas, Red Lake, and Pembina tribe of Chippewas, for pay of blacksmith, physician, miller, and farmer, &c.....	5,400 00
For Chickasaws.....	3,000 00
For confederated tribes and bands of Indians in middle Oregon.....	2,100 00
For Creeks, insurance, transportation, &c.....	3,000 00
For Crows, being the first estimate made under treaty of May 7, 1868.....	35,600 00
For Dwamish and other allied tribes in Washington Territory, for purchase of books and pay of instructors.....	2,500 00
For Flatheads and other confederated tribes, for suitable instructors, &c., pay of physician, and insurance, transportation, &c.....	8,720 41
For Makahs, support of schools, &c., and pay of blacksmith, carpenter, &c.....	2,000 00
For Moles, for carpenter and supply of necessary tools, &c.....	2,800 00
For Nisqually, Puyallup, and other tribes and bands of Indians, pay of instructor, &c., and support of schools, &c.....	2,400 00
For Navajos' estimate, made under certain articles.....	177,720 00
For Nez Percés, for superintendent of farming and two farmers, for physician, and keeping in repair buildings, &c., and salary of two matrons.....	4,800 00
For Omahas, for engineer and assistant, and assistant miller, farmer, and assistant blacksmith, &c.....	3,060 00
For Pawnees, pay of two teachers.....	1,200 00
For Pottawatomies, for education.....	5,000 00
For Quinaltues and Quillehutes, for agricultural implements, seeds, &c., and pay of blacksmiths, carpenter, &c.....	2,100 00
For Senecas, blacksmith and assistant, shop and tools, &c., and miller.....	1,660 00
For Sioux of Dakota, Lower Brulé band, for repair of mill, &c.....	500 00
For Sioux of Dakota, Two Kettle band, for repair of mill, &c.....	500 00
For S'Klallams, support of school and pay of teachers, &c.....	2,100 00
For Tabeguache band of Utah Indians, for insurance, transportation, &c., and pay of teacher, &c.....	950 00
For Umpquas and Calapooias of Umpqua valley, Oregon, pay of physician, &c., and pay of teacher, &c.....	4,200 00
For Walla-Walla, Cayuse, and Umatilla tribes, purchase of mill fixtures, &c., and pay of employes, &c.....	5,100 00
For Yakamas, employment of one superintendent of teaching and two teachers, &c., and one superintendent of farming and two farmers, &c.....	20,000 00
For the general incidental expenses of the Indian service in Arizona.....	2,500 00
For the general incidental expenses of the Indian service in California.....	5,000 00
For the general incidental expenses of the Indian service in Dakota.....	5,000 00
For the general incidental expenses of the Indian service in Idaho.....	5,000 00
For the general incidental expenses of the Indian service in Montana.....	5,000 00
For the general incidental expenses of the Indian service in Nevada.....	10,000 00
For the general incidental expenses of the Indian service in New Mexico.....	5,000 00
For the transportation and necessary expenses of delivery of provisions to the Indians within the Utah superintendency.....	15,000 00
For the amount to carry out the act contemplated by the act of Congress approved May 5, 1864, to vacate and sell the Indian reservation in Utah Territory, &c.....	10,000 00
For the general incidental expenses of the Indian service in Wyoming.....	20,000 00
For the expenses of colonizing, supporting, &c., the Indians lately in Texas, but now residing in the district of country leased from the Choctaws.....	11,825 00
For the expenses of supporting, colonizing, &c., the Wichitas and other affiliated bands.....	22,800 00
For the purchase of cattle for beef and milk, together with clothing and food, farming tools for Indians in California.....	35,000 00
For the pay of one physician, blacksmith and assistant, farmer, carpenter, &c., upon the four reservations in California.....	5,860 00
For the purchase of the Tule river Indian farm.....	12,800 20
For defraying the expenses of the removal and subsistence of Indians in Oregon and Washington Territory, (not parties to any treaty,) &c.....	30,000 00
For the stray bands of Winnebago and Pottawatomie Indians in Wisconsin.....	5,000 00
For the subsistence, clothing, &c., of the Sisseton, Wahpeton, Medawakanton, and Wahpakoota bands of Sioux.....	50,000 00
For the insurance, transportation, and necessary expenses of the delivery of annuities and provisions to the Indian tribes in Minnesota and Michigan.....	10,350 02
For the insurance, transportation, and necessary expenses of the delivery of annuity goods and provisions to the Pawnees, Poncas, and Yancton Sioux.....	2,000 00
For the expenses of establishing the Shooshonee, Bannocks, &c., on the Fort Hall reservation.....	20,813 58
For the expenses of removing the Shooshonee, Bannocks, &c., from the southern portion of Idaho to the Fort Hall reservation.....	45,000 00
For the purchase of a grist and saw mill to be erected on the Jocko river, near the Flathead agency.....	10,000 00
For the reappropriation of the sum carried to the surplus fund, per warrant No. 15, dated June 30, 1862, under head "Payment of North Carolina Cherokees".....	42,280 68
For the expenses of two commissioners, under the 10th article treaty February 27, 1867, with the Pottawatomies.....	2,500 00
For the expenses incurred in taking census of North Carolina Cherokee Indians.....	2,500 00

*Recapitulation—Continued.*

For the amount necessary for insurance and transportation of Indian goods, &c., for the Navajoes of New Mexico .....	\$30,000 00	\$332,292 93
Amount of present estimate .....	2,977,982 70	
Amount appropriated for 1869 .....	2,762,380 02	
Difference .....	215,602 68	
Am't embraced in the present estimate not appropriated for 1869 .....	\$332,292 93	
Am'ts appropriated for 1869, not included in the present estimate .....	616,690 25	
Agreeing with the difference between the amount appropriated for 1869 and this estimate .....	215,602 68	

*Estimate of funds required for deficiencies for the fiscal year ending June 30, 1870.*

Objects.	Amount.
For deficiency in the appropriation for amount of deficiency expended in subsisting the Navajoes, at the Bosque Redondo, according to the contract made by Theodore H. Dodd, from the 22d May, 1868, until their removal to their old homes .....	\$1,155 90
For deficiency in the appropriation for the relief of the Navajoe Indians, now at or near Fort Sumner, to be expended under the direction of the Secretary of the Interior .....	80,813 36
For deficiency in the appropriation "contingencies Indian department," caused by reason of the small amount appropriated for the fiscal year ending June 30, 1869, and the expenses necessarily incurred by the employment of extra clerks, to enable the bureau to comply with the requirements of the third section act of March 2, 1867, (Statutes at Large, vol. 14, p. 515) .....	11,500 00
Total .....	93,469 26

OFFICE INDIAN AFFAIRS, November 2, 1868.

## GENERAL LAND OFFICE.

DEPARTMENT OF THE INTERIOR,  
GENERAL LAND OFFICE,  
October 10, 1868.

SIR: I have the honor to submit herewith estimates of the appropriations required by this branch of the public service for the fiscal year ending June 30, 1870.

1. The estimates of salaries for this office include the number of clerks and employes authorized by the several acts of Congress, the amount estimated being the same as that called for and appropriated last year.

2. Estimates of contingent expenses of this office.

3. Estimates of salaries and commissions of district land officers and incidental expenses of district land offices. Owing to the general increase of business and the opening of additional land offices, in pursuance of the act of Congress approved July 26, 1866, and subsequent acts, it will be seen that these estimates exceed in the aggregate the amount appropriated for the service of the fiscal year ending June 30, 1869.

With great respect, your obedient servant,

JOS. S. WILSON,  
Commissioner.

Hon. O. H. BROWNING,  
Secretary of the Interior.

*Estimates of appropriations required for the office of the Commissioner of the General Land Office for the fiscal year ending June 30, 1870.*

Heads or titles of appropriations.	Estimates of appropriations required for the service of the fiscal year ending June 30, 1870.	Estimates of balances of appropriations unexpended June 30, 1869, which may in part be applied to the service of the next fiscal year.	Appropriations for the service of the fiscal year ending June 30, 1869.
For salary of Commissioner of the General Land Office, per act of July 4, 1836, (5 Laws, page 111, sec. 10) .....	\$3, 000		
For salary of recorder, per same act, and act of March 3, 1837, (5 Laws, pages 111, 164) .....	2, 060		
For salary of chief clerk, per act of March 3, 1853, (10 Laws, page 211) .....	2, 000		
For salary of three principal clerks for public lands, private land claims and surveys, per act of July 4, 1836, at \$1,800 each, (5 Laws, page 111) .....	5, 400		
For salary of three clerks, class four, per act of March 3, 1853, (Laws, page 211, sec 3) .....	5, 400		
For salary of twenty-three clerks of class three, per same act, and act of April 22, 1854, (10 Laws, pages 211, 276) ..	36, 600		
For salary of forty clerks, class two, per same acts .....	56, 000		
For salary of forty clerks, class one, per same acts .....	48, 000		
For salary of draughtsman, at \$1,600, and assistant draughtsman, at \$1,400, per act of July 4, 1836, (5 Laws, page 112,) and act of April 22, 1854, (10 Laws, page 276) ..	3, 000		
For salary of five messengers, one chief messenger at \$1,000, and four assistant messengers at \$840 each, per act of July 4, 1836, and joint resolution of August 18, 1856, and act of July 23, 1866, (Laws, page 207, sec. 7) .....	4, 360		
For salary of two packers at \$720 each, per act of July 4, 1836, act of September 30, 1850, joint resolution of August 18, 1856, and act of July 23, 1866, (Laws, page 207, sec. 7) .....	1, 440		
For salary of seven laborers, per joint resolution of August 18, 1856, (11 Laws, page 145,) act of June 23, 1860, act of June 25, 1864, (13 Laws, page 160,) and act of July 23, 1866, (Laws, page 207) .....	5, 040		
For salary of seven night watchmen, per same resolution and same acts .....	5, 040		
For salary of one day watchman, per act of June 2, 1858, act of June 25, 1864, and act of July 23, 1866, (Laws, page 207) .....	720		
Total .....	178, 200		\$178, 100

*Estimates of appropriations under military act of March 3, 1855, and heretofore provided per act of August 18, 1856, making appropriations, &c., and subsequent appropriation laws.*

Heads or titles of appropriations.	Estimates of appropriations required for the service of the fiscal year ending June 30, 1870.	Estimates of balances of appropriations unexpended June 30, 1869, which in part may be applied to the service of the next fiscal year.	Appropriations for the service of the fiscal year ending June 30, 1869.
For salary of one principal clerk, as director.....	\$2,000		
For salary of one clerk of class three .....	1,600		
For salary of four clerks of class two .....	5,600		
For salary of forty clerks of class one .....	48,000		
For salary of two laborers, per joint resolution of August 18, 1856, (11 Laws, page 145,) act June 25, 1864, and act of July 23, 1866, (Laws, page 207, sec. 7) .....	1,440		
Total .....	58,640		\$58,640

*Provided*, That the Secretary of the Interior, at his discretion, shall be, and he is hereby, authorized to use any portion of said appropriation for piece-work, or by the day, week, month, or year, at such rate or rates as he may deem just and fair, not exceeding a salary of twelve hundred dollars per annum.

GENERAL LAND OFFICE, *October 10, 1868.*

*Estimates of appropriations required to meet contingent expenses of the office of Commissioner of the General Land Office for the fiscal year ending June 30, 1870.*

Heads or titles of appropriations.	Estimates of appropriations required for the service of the fiscal year ending June 30, 1870.	Estimates of balances of appropriations unexpended on June 30, 1869, which may be applied to the service of the next fiscal year.	Appropriations for the service of the fiscal year ending June 30, 1869.
For cash system, maps, diagrams, stationery, furniture and repairs of the same; miscellaneous items, including two of the city newspapers, to be filed, bound, and preserved for the use of the office; for advertising and telegraphing; for miscellaneous items on account of bounty lands and military patents under the several acts, and for contingent expenses under swamp-land act September 28, 1850 .....	\$10,000		\$10,000

GENERAL LAND OFFICE, *October 10, 1868.*

DEPARTMENT OF THE INTERIOR, GENERAL LAND OFFICE,  
October 10, 1868.

SIR: In obedience to your directions of yesterday, I have the honor to submit the enclosed estimate for the surveying service:

1st. Deficiency estimate for compensation of clerks and incidental expenses of the offices of surveyors general for the fiscal year ending June 30, 1869.....	\$22, 056
2d. For the compensation of the surveyors general, their clerks, and incidental expenses of the offices for the fiscal year ending June 30, 1870.....	148, 400
3d. For surveying the public lands, including the surveys of boundary lines between States and Territories, and exclusive of Indian reservations under treaty stipulations, during the fiscal year ending June 30, 1870.....	385, 270
Making a total of.....	<u>555, 726</u>

The estimates of appropriations required for this office and to meet expenses of collecting the revenue from the sales of public lands for the fiscal year ending June 30, 1870, will be immediately submitted to the department in a separate communication.

I have the honor to be, very respectfully, your obedient servant,  
JOS. S. WILSON,  
Commissioner.

Hon. O. H. BROWNING,  
Secretary of the Interior.

*Estimates of appropriations required to meet expenses of collecting the revenue from the sales of public lands in the several States and Territories for the fiscal year ending June 30, 1870.*

State.	Land office.	Salaries and commissions.	Incidental expenses.	Total.
Ohio .....	Chillicothe .....	\$1, 200	\$100	\$1, 300
Indiana .....	Indianapolis .....	1, 200	100	1, 300
Illinois .....	Springfield .....	1, 200	100	1, 300
Missouri .....	Booneville .....	6, 000	500	13, 900
	Ironton .....	3, 000	200	
	Springfield .....	4, 000	200	
	Detroit .....	3, 000	200	
Michigan .....	East Saginaw .....	4, 000	200	24, 000
	Ionia .....	5, 000	200	
	Marquette .....	5, 000	200	
	Traverse City .....	6, 000	200	
Iowa .....	Des Moines .....	3, 000	150	14, 600
	Council Bluffs .....	2, 000	150	
	Fort Dodge .....	3, 000	150	
	Sioux City .....	6, 000	150	
Wisconsin .....	Menasha .....	6, 000	150	26, 900
	Falls St. Croix .....	4, 000	150	
	Stevens's Point .....	4, 000	150	
	La Crosse .....	4, 000	150	
	Bayfield .....	2, 000	150	
	Eau Claire .....	6, 000	150	



*Estimate of appropriations required to meet expenses, &c.—Continued.*

State.	Land office.	Salaries and commissions.	Incidental expenses.	Total.
Minnesota .....	Taylor's Falls .....	\$4,000	\$200	\$34,800
	St. Cloud .....	6,000	200	
	Winnebago City .....	6,000	200	
	Greenleaf .....	5,000	200	
	St. Peter .....	6,000	200	
	Du Luth .....	2,000	200	
	Alexandria .....	4,000	600	
California .....	San Francisco .....	6,000	500	30,200
	Marysville .....	6,000	500	
	Humboldt .....	3,000	200	
	Stockton .....	6,000	400	
	Visalia .....	4,000	200	
	Sacramento .....	3,000	400	
	Oregon City .....	6,000	400	
Oregon .....	Roseburg .....	6,000	300	15,000
	Le Grand .....	2,000	300	
	Topeka .....	5,000	200	
Kansas .....	Humboldt .....	6,000	200	17,600
	Junction City .....	6,000	200	
	Montgomery .....	6,000	500	
Alabama .....	Huntsville .....	3,000	300	13,300
	Mobile .....	3,000	500	
	Little Rock .....	4,000	400	
Arkansas .....	Clarksville .....	3,000	400	11,200
	Washington .....	3,000	400	
	New Orleans .....	4,000	500	
Louisiana .....	Natchitoches .....	2,000	400	9,300
	Monroe .....	2,000	400	
	Tallahassee .....	6,000	500	
Florida .....	Jackson .....	4,000	500	4,500
Mississippi .....	Carson City .....	4,000	400	11,700
Nevada .....	Austin .....	2,000	400	
	Belmont .....	2,000	400	
	Aurora .....	2,000	500	
	West Point .....	4,000	500	
Nebraska .....	Beatrice .....	6,000	500	25,100
	Lincoln .....	6,000	500	
	Dakota City .....	3,000	200	
	Grand Island .....	4,000	400	
	Olympia .....	6,000	300	
Washington Ter.	Vancouver .....	6,000	300	12,600
Colorado Ter....	Denver .....	5,000	400	12,200
	Central City .....	4,000	400	
	Fair Play .....	2,000	400	
Idaho Ter.....	Boise City .....	2,000	500	5,000
	Lewiston .....	2,000	500	
	Vermillion .....	5,000	300	
Dakota Ter .....	Helena .....	3,000	500	3,500
Montana Ter .....	Prescott .....	3,000	500	3,500
Arizona Ter .....	Salt Lake City .....	4,000	500	4,500
Utah Ter .....	Santa Fé .....	1,200	100	1,300
New Mexico.....	Totals .....	227,800	22,600	310,400

*Estimates of appropriations required for the surveying department for the fiscal year ending June 30, 1870.*

Objects of appropriation.	Estimates by the surveyor general.	Estimates of appropriations required for the service of the fiscal year ending June 30, 1870.	Estimates of the balances of appropriations unexpended June 30, 1869, which in part may be applied to the service of the next fiscal year.	Appropriations for the service of the fiscal year ending June 30, 1869.
<i>For compensation of surveyors general and their clerks, in addition to the unexpended balances of former appropriations for the same objects.</i>				
1. For compensation of the surveyor general of Minnesota, per act of May 18, 1796—1 Statutes, page 464, section 10, and act of March 3, 1857—11 Statutes, page 212, section 1.	\$2,000 00	\$2,000 00		\$2,000 00
2. For compensation of the clerks in the office of the surveyor general of Minnesota, per act of May 9, 1856—5 Statutes, page 26, section 1, and act of March 3, 1857—11 Statutes, page 212, section 1.	6,300 00	6,300 00		2,500 00
3. For compensation of the surveyor general of the Territory of Dakota, per act of March 2, 1861—12 Statutes, page 244, section 17.	2,000 00	2,000 00		2,000 00
4. For compensation of the clerks in the office of the surveyor general of Dakota, per act of March 2, 1861—12 Statutes, page 244, section 17.	6,300 00	6,300 00		2,500 00
5. For compensation of the surveyor general of Kansas, per act of July 22, 1854—10 Statutes, page 309, section 10.	2,000 00	2,000 00		2,500 00
6. For compensation of the clerks in the office of the surveyor general of Kansas, per act of July 22, 1854—10 Statutes, page 309, section 10.	6,400 00	6,300 00		4,000 00
7. For compensation of the surveyor general of Colorado, per act of February 28, 1861—12 Statutes, page 176, section 17.	3,000 00	3,000 00		3,000 00
8. For compensation of the clerks in the office of the surveyor general of Colorado, per act of February 28, 1861—12 Statutes, page 176, section 17.	6,800 00	4,000 00		4,000 00
9. For compensation of the surveyor general of New Mexico, per act of July 22, 1854—10 Statutes, page 108, section 1.	3,000 00	3,000 00		3,000 00
10. For compensation of the clerks in the office of the surveyor general of New Mexico, per act of July 22, 1854—10 Statutes, page 308, section 1.	5,200 00	4,000 00		
11. For compensation of the surveyor general of California and Arizona, per act of May 30, 1869—12 Statutes, page 410, section 9, and act of March 2, 1867—14 Statutes, page 543, section 4.	3,000 00	3,000 00		3,000 00
12. For compensation of the clerks in the office of the surveyor general of California and Arizona, per act of March 3, 1853—10 Statutes, page 245, section 2.	17,900 00	11,000 00		4,500 00
13. For compensation of the surveyor general of Idaho, per act of June 29, 1866—United States Laws, volume 14, page 77.	3,000 00	3,000 00		3,000 00
14. For compensation of the clerks in the office of the surveyor general of Idaho, per act of June 29, 1866—United States Laws, volume 14, page 77.	3,300 00	4,000 00		4,000 00
15. For compensation of the surveyor general of Nevada, per act of July 4, 1866—United States Laws, volume 14, page 86.	3,000 00	3,000 00		2,500 00
16. For compensation of the clerks in the office of the surveyor general of Nevada, per act of July 4, 1866—United States Laws, volume 14, page 86.	9,400 00	4,000 00		4,000 00
17. For compensation of the surveyor general of Oregon, per act of May 30, 1869—12 Statutes, page 410, section 10.	2,500 00	2,500 00		2,500 00

*Estimates of appropriations required for the surveying department, &c.—Continued.*

Objects of appropriation.	Estimates by the surveyor general.	Estimates of appropriations required for the service of the fiscal year ending June 30, 1870.	Estimates of the balances expended June 30, 1869, which in part may be applied to the service of the next fiscal year.	Appropriations for the service of the fiscal year ending June 30, 1869.
18. For compensation of the clerks in the office of the surveyor general of Oregon, per act of September 27, 1850—9 Statutes, page 496, section 2.	5,400 00	4,000 00	.....	4,000 00
19. For compensation of the surveyor general of Washington Territory, per act of May 30, 1862—12 Statutes, page 410, section 9.	2,500 00	2,500 00	.....	2,500 00
20. For compensation of the clerks in the office of the surveyor general of Washington Territory, per act of March 2, 1855—10 Statutes, page 574, section 6.	5,900 00	4,000 00	.....	4,000 00
21. For compensation of the surveyor general of Nebraska and Iowa, per act of August 8, 1846—9 Statutes, page 79, section 1, and act of July 28, 1866—United States Laws, volume 14, page 448.	2,000 00	2,000 00	.....	2,000 00
22. For compensation of the clerks in the office of the surveyor general of Nebraska and Iowa, per act of August 8, 1846—9 Statutes, page 79, sec. 1, and act of July 28, 1866—United States Laws, vol. 14, p. 344.	7,500 00	6,300 00	.....	4,000 00
23. For compensation of the surveyor general of Montana, per act of March 2, 1867—United States Laws, vol. 14, p. 542.	3,000 00	3,000 00	.....	3,000 00
24. For compensation of the clerks in the office of the surveyor general of Montana, per act of March 2, 1867—United States Laws, vol. 14, p. 512.	7,000 00	4,000 00	.....	3,000 00
25. For compensation of the surveyor general of Utah Territory, per act of July 16, 1868—United States Laws, 1867-68, p. —, sec. 1.	.....	3,000 00	.....	.....
26. For compensation of the clerks in the office of the surveyor general of Utah Territory, per act of July 16, 1868—United States Laws, 1867-68, p. —, sec. 1.	.....	4,000 00	.....	.....
27. For compensation of clerks in the offices of the surveyor general to be apportioned to them according to the exigencies of the public service, and to be employed in transcribing field notes of surveys, for the purpose of preserving them at the seat of government.	.....	15,000 00	.....	.....
28. For compensation of the recorder of land titles in Missouri, per act of March 2, 1865—2 Statutes, p. 326.	.....	.....	.....	.....
Total.....	.....	500 00	.....	500 00
For contingent expenses of the offices of the surveyors general of different surveying districts, in addition to the unexpended balances of former appropriations for the same objects.	.....	117,700 00	.....	.....
29. For rent of office for the surveyor general of the Territory of Dakota, fuel, books, stationery, and other incidental expenses, per act of March 2, 1861—12 Statutes, p. 244, sec. 17.	2,000 00	2,000 00	.....	1,000 00
30. For rent of office for the surveyor general of Kansas, fuel, books, stationery, and other incidental expenses, per act of July 22, 1854—10 Statutes, page 310, sec. 10.	2,000 00	2,000 00	.....	1,000 00
31. For rent of office for the surveyor general of the Territory of Colorado, fuel, books, stationery and other incidental expenses, per act of February 28, 1861—12 Statutes, page 176, sec. 17.	2,000 00	2,000 00	.....	1,000 00
32. For rent of office for the surveyor general of New Mexico, fuel, books, stationery, and other incidental expenses, per act of July 22, 1854—10 Statutes, p. 306, sec. 1.	1,300 00	1,300 00	.....	.....

33. For rent of office for the surveyor general of California and Arizona, fuel, books, stationery, and other incidental expenses, per act of March 3, 1853—10 Statutes, p. 243, sec. 2.....	6,000 00	6,000 00	2,000 00
34. For rent of office for the surveyor general of Oregon, fuel, books, stationery, and other incidental expenses, per act of September 27, 1850—9 Statutes, p. 496, sec. 2.....	2,000 00	2,000 00	1,000 00
35. For rent of office for the surveyor general of Washington Territory, fuel, books, stationery, and other incidental expenses, per act of July 17, 1854—10 Statutes, p. 304, sec. 7.....	2,000 00	2,000 00	1,000 00
36. For rent of office for the surveyor general of Nevada, fuel, books, stationery, and other incidental expenses, per act of July 4, 1866, United States Laws, vol. 14, p. 86.....	4,700 00	4,000 00	1,500 00
37. For rent of office for the surveyor general of Idaho, fuel, books, stationery, and other incidental expenses, per act of June 29, 1866—United States Laws, vol. 14, p. 77.....	3,000 00	2,500 00	1,000 00
38. For rent of office for the surveyor general of Nebraska and Iowa, fuel, books, stationery, and other incidental expenses, per act of June 12, 1868—3 Statutes, p. 243.....	2,000 00	2,000 00	1,500 00
39. For rent of office for the surveyor general of Montana, fuel, books, stationery, and other incidental expenses, per act of March, 2, 1867—United States Laws, vol. 14, p. 342.....	3,000 00	3,000 00	1,000 00
40. For rent of office for the surveyor general of Utah Territory, fuel, books, stationery, and other incidental expenses, per act of July 16, 1868—United States Laws, 1867-68.....		2,000 00	
Total.....		31,700 00	

## EXPLANATION OF THE FOREGOING ESTIMATES.

27. \$15,000 is estimated to make up deficiencies, the organic acts fixing the amounts for compensation of clerks in several surveying districts having proved insufficient, special estimates have been submitted for that purpose from time to time, and apportionments made according to absolute requirements of the service.

29, 30, 31, 32, 34, 35, 36, 37, 38, 39, and 40. The organic acts of Congress provide for the respective surveying districts \$1,000 for incidental expenses of the surveyors general offices. The amount having proved inadequate to maintain the offices, special estimates have been submitted from year to year and appropriations made according to the actual necessities.

JOS. S. WILSON, Commissioner.

DEPARTMENT OF THE INTERIOR.

General Land Office, October 10, 1868.

## ESTIMATES OF APPROPRIATIONS.

*Estimates of appropriations required for surveying the public lands for the fiscal year ending June 30, 1870.*

Objects of appropriation.	Estimated by the surveyor general.	Estimates of appropriations required for the fiscal year ending June 30, 1870.		Estimates of the balances of appropriations unexpended June 30, 1869, which in part may be applied to the service of the next fiscal year.	Appropriations for the service of the fiscal year ending June 30, 1869.
1. For surveying the public lands in Minnesota, at rates not exceeding \$10 per mile for standard lines, \$7 for township, and \$6 for section lines.	\$25,000 00	\$25,000 00	\$25,000 00		\$20,000 00
2. For surveying the public lands in Dakota Territory, at rates not exceeding \$10 per mile for standard lines, \$7 for township, and \$6 for section lines.	25,000 00	15,000 00	15,000 00		20,000 00
3. For surveying the public lands in Montana Territory, at rates not exceeding \$15 per mile for standard lines, \$12 for township, and \$10 for section lines.	51,534 00	25,000 00	25,000 00		20,000 00
4. For surveying the public lands in Nebraska, at rates not exceeding \$10 per mile for standard lines, \$6 for township, and \$5 for section lines.	80,304 00	40,000 00	40,000 00		50,000 00
5. For surveying the public lands in Kansas, at rates not exceeding \$10 per mile for standard lines, \$6 for township, and \$5 for section lines.	56,184 00	40,000 00	40,000 00		40,000 00
6. For surveying the public lands in Colorado Territory, at rates not exceeding \$15 per mile for standard lines, \$12 for township, and \$10 for section lines.	123,550 00	30,000 00	30,000 00		40,000 00
7. For surveying the public lands in Nevada, at rates not exceeding \$15 per mile for standard lines, \$12 for township, and \$10 for section lines.	59,300 00	40,000 00	40,000 00		50,000 00
8. For surveying the public lands in Idaho Territory, at rates not exceeding \$15 per mile for standard lines, \$13 for township, and \$10 for section lines.	40,140 00	20,000 00	20,000 00		15,000 00
9. For surveying the public lands in New Mexico Territory, at rates not exceeding \$15 per mile for standard lines, \$12 for township, and \$10 for section lines.	30,264 00	5,000 00	5,000 00		5,000 00
10. For surveying the public lands in Arizona Territory, at rates not exceeding \$15 per mile for standard lines, \$12 for township, and \$10 for section lines.	30,000 00	5,000 00	5,000 00		5,000 00
11. For surveying the public lands in California, at rates not exceeding \$15 per mile for standard lines, \$12 for township, and \$10 for section lines.	150,000 00	50,000 00	50,000 00		50,000 00
12. For surveying the public lands in Oregon, at rates not exceeding \$15 per mile for standard lines, \$13 for township, and \$10 for section lines.	49,400 00	40,000 00	40,000 00		40,000 00
13. For surveying the public lands in Washington Territory, at rates not exceeding \$15 per mile for standard lines, \$12 for township, and \$10 for section lines.	51,486 00	15,000 00	15,000 00		15,000 00
14. For surveying the public lands in Utah Territory, at rates not exceeding \$15 per mile for standard lines, \$13 for township, and \$10 for section lines.	30,000 00	10,000 00	10,000 00		20,000 00
15. For surveying the public lands in Wyoming Territory, at rates not exceeding \$15 per mile for standard lines, \$13 for township, and \$10 for section lines.	25,000 00	15,000 00	15,000 00		
16. For the survey of that part of the eastern boundary of Colorado Territory which lies between the 37th and 40th parallels of north latitude, estimated 210 miles, at not exceeding \$12 per mile.		2,320 00	2,320 00		
17. For the survey of the northern boundary of Nevada, estimated 310 miles, at not exceeding \$25 per mile.		7,750 00	7,750 00		
Total.		385,870 00			

## EXPLANATION OF THE FOREGOING ESTIMATES.

1. \$25,000 here estimated is to be applied to the survey of pine lands on the Upper Mississippi river, and other public lands required for immediate settlement.
  2. \$15,000 is estimated for the survey of the public lands in the valleys of the Missouri, Dakota, Big Sioux, and Red river, of the north.
  3. \$25,000 is submitted for the extension of standard lines, township and subdivisional lines in the regions of the country required by settlers and miners.
  4. \$40,000 is estimated for surveys of the public lands along the Platte river, within the limits of congressional grant, to the Union Pacific railroad, and other parts of the State.
  5. \$40,000 is estimated for the survey of the public lands required for actual settlement, and to enable railroad companies to select alternate sections granted by Congress.
  6. \$20,000 is submitted for the extension of standard lines, township and sections in the Parks of the Rocky mountains, and along Pacific railroad routes.
  7. \$40,000 is estimated for surveys of standard lines, township and section lines in the valleys of Humboldt, Ruby, Carzon, and Walker rivers, and within the limits of the Central Pacific railroad grant.
  8. \$20,000 is submitted for extension of the lines of the public surveys in agricultural and mineral regions of the Territory.
  9. \$5,000 is estimated for the survey of the public lands in the valleys of Gila, Pecos, and Canadian rivers, required by actual settlers.
  10. \$5,000 is estimated for the extension of the lines of the public surveys, to localities occupied by actual settlers and miners.
  11. \$20,000 is submitted for surveys within the Central Pacific railroad grant, also to meet the requirements of the 4th section act of Congress of July 23, 1866, vol. 14, page 220.
  12. \$40,000 is submitted for surveys in John Day's, Umpqua, and Smith's River valleys, along Oregon Central Military road, and other places actually settled upon.
  13. \$15,000 is estimated for surveys in the valleys of Takuana and Columbia rivers, also in those of Colville, Chihalla, and other agricultural districts.
  14. \$10,000 is submitted to cover the expense of retracing and restoring obliterated former lines of public surveys and along the Union Pacific railroad, to enable the company to select the lands granted by Congress.
  15. \$15,000 is estimated for the survey of standard and other lines of public surveys lying in the southern part of the Territory, along the Union Pacific railroad.
  16. \$2,500, 17. \$7,750. These respective sums are estimated for surveying and determining astronomically the boundaries of States and Territories, and marking them conspicuously so as to afford limits of several political jurisdictions, and to close the lines of public surveys thereon; making interests, and adjudication thereof by courts, requiring the survey thereof.
- NOTE.—No estimate are here submitted for the survey of Indian and other reservations contemplated by the 6th section of the act of Congress approved April 8, 1864, (U. S. Statutes, vol. 13, page 41,) as such estimates should more appropriately emanate from the Office of Indian Affairs, whose province it is to determine the locality and extent of such reservations, as that office was advised by letter of October 6, 1868, from the Commissioner of the General Land Office.

JOS. S. WILSON, Commissioner.

DEPARTMENT OF THE INTERIOR,  
General Land Office, October 10, 1868.

## PENSION OFFICE.

DEPARTMENT OF THE INTERIOR, PENSION OFFICE,  
Washington, D. C., October 5, 1868.

SIR: I have the honor to transmit herewith the annual estimates of the amount required to pay the salaries of persons employed in this office, and the contingent expenses of the same, and to pay the army and navy pensions, for the fiscal year ending June 30, 1870; a recapitulation of which is as follows:

Salaries and contingent expenses.....	\$360, 920
Army invalids.....	10, 000, 000
Army widows and others.....	13, 000, 000
Navy invalids, (paid from navy pension fund.)	
Navy widows and others.....	250, 000
Total.....	23, 610, 920

The appropriation for the current year authorized the regular employment of 224 clerks exclusive of the chief clerk. Of this number 80 were authorized by the act of March 2, 1867, which expires with the end of the present fiscal year. The act of July 27, 1868, has materially increased the labors of this office, and without the execution of that act, the employment of a large portion of the number authorized by the act of March 2, 1867, would have been indispensable for the prompt disposal of the large number of applications on hand awaiting final action, and the new ones constantly presented each successive year.

Believing, however, that during the next fiscal year a less number would not be detrimental to the public service, the estimates provide for a reduction of 24 clerks. As it may be necessary to continue the employment of the copyist, and to guard against contingencies that may arise, a sum is estimated for temporary clerks, but at a reduced amount.

These estimates show a total reduction from the last two years of over \$7,000,000.

I am, very respectfully, your obedient servant,

CHRIS. C. COX,  
Commissioner.

Hon. O. H. BROWNING,  
Secretary of the Interior.

*Estimate of the amount required to pay the salaries of persons employed in the office of the Commissioner of Pensions, and to defray the contingent expenses of the same, for the year ending June 30, 1870.*

Salary of Commissioner of Pensions, per act of January 9, 1849, vol. 9, p. 341.	\$3, 000 00
Salary of chief clerk, per act of March 3, 1853, vol. 10, p. 211 .....	2, 000 00
Salary of twenty-two clerks, at \$1,800 .....	39, 600 00
Salary of forty-eight clerks, at \$1,600 .....	76, 800 00
Salary of seventy clerks, at \$1,400 .....	98, 000 00
Salary of sixty clerks, at \$1,200 .....	72, 000 00
[All the above clerks were originally authorized by acts of March 3, 1853, vol. 10, p. 211; April 22, 1854, vol. 10, p. 274; May 31, 1854, vol. 10, p. 298; July 11, 1852, vol. 12, p. 535; February 25, 1863, vol. 12, p. 695; and March 2, 1867, vol. 14, p. 471; but in reducing the total of same the number of each class has been compacted in this form.]	
Salary of one messenger, at \$340, and three assistants, at \$700, per joint resolution of August 28, 1856.....	2, 940 00
Salary of two laborers, at \$600, per joint resolution of August 28, 1856.....	1, 200 00
Salary of one day laborer and one day watchman, at \$600, per act of February 20, 1861, page 138.....	1, 200 00

## ESTIMATES OF APPROPRIATIONS.

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Salary of two messengers, at \$700, and two laborers, at \$600, per act of February 25, 1863, page 695 .....	\$2,600 00
Salary of temporary clerks .....	30,000 00
	<hr/>
	329,340 00

Submitted:

Twenty per cent. compensation to one messenger and five assistants, and to five laborers and one day watchman on \$7,940—is.....	1,590 00
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*Contingent expenses.*

Stationery, engraving, and retouching plates for bounty land warrants, printing and binding same, office furniture and repairing same, miscellaneous items, including two city daily newspapers to be filed, bound, and preserved for use of office, (act of March 3, 1855,) and for detection and investigating frauds, (act of July 4, 1864;) also, to pay rent of the building should it be necessary to continue the present occupancy of the same.....	30,000 00
	<hr/>
	360,920.00

CHRIS. C. COX, *Commissioner.*PENSION OFFICE, *October 5, 1868.**Estimate of the amount required to pay army and navy pensions for the year ending June 30, 1870.*

## ARMY INVALIDS.

[Acts of April 24, 1816; May 13, 1846; July 14, 1862; and acts relating to military establishments.]

Amount of appropriation unexpended June 30, 1868.....	\$2,466,521 80
Amount of appropriation for the current year .....	10,000,000 00
	<hr/>
Amount for the service of the present year .....	12,466,521 80
Payments to 74,782 invalids on the roll June 30, 1868, with an annual rate of \$6.823,000, and to 10,000 that will be added to the rolls, with arrearage, authorized by act of July 27, 1868, are estimated to be.....	12,466,521 80
	<hr/>
There will probably be 82,000 on the rolls June 30, 1869, whose annual rate will average \$100 each.....	\$8,200,000 00
Add for 10,000 new pensioners with accumulated arrears.....	1,800,000 00
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Requiring an appropriation for the year ending June 30, 1870.....	10,000,000 00

## WIDOWS AND OTHERS.

[Revolutionary soldiers; all widows, children, mothers, fathers, brothers, and sisters of soldiers under acts of March 18, 1818; May 25, 1823; June 7, 1832; July 4, 1836; July 7, 1838; March 3, 1843; June 17, 1844; February 2, July 21 and 29, 1848; February 3, 1853; June 3, 1858; and July 14, 1862.]

Amount of appropriation unexpended June 30, 1868.....	\$14,837,230 12
Amount of appropriation for the current year .....	20,000,000 00
	<hr/>
Amount for the service of the present year.....	34,837,230 12
Payments during the year to 92,080 widows and others on the roll June 30, 1868, with an annual rate of \$12,000,000, and to 15,000 that will be added, together with arrears authorized by act of July 27, 1868, and compensation to agents, are estimated to be.....	24,837,230 12
	<hr/>
Leaving on hand June 30, 1869.....	10,000,000 00
There will be on the roll June 30, 1869, say 104,000 widows and others, whose annual rate will average \$160 each, and the compensation to pension agents, estimated at.....	\$17,000,000 00
Add for 15,000 new pensioners, with accumulated arrears and compensation to pension agents, will be.....	6,000,000 00
	<hr/>
	23,000,000 00
	<hr/>
Requiring an appropriation for the year ending June 30, 1870, of..	13,000,000 00



## ESTIMATES OF APPROPRIATIONS.

## NAVY PENSIONS.

*Navy pension fund.*

Principal, \$13,000,000, invested originally in United States six per cent., with interest payable in January and July, but recently the interest has been reduced to three per cent. The balance on hand June 30, 1868, not invested, was \$1,177,451 60.

## NAVY INVALIDS.

[Acts of April 23, 1800; August 11, 1848; April 5, 1856; and July 14, 1862.]

The number on the rolls June 30, 1868, was 1,175, with an annual rate of \$94,833 75, which amount will be increased by the addition of 125 new pensioners and the arrears authorized by act of July 27, 1868. The amount paid for the year ending June 30, 1868, was \$97,340. By existing laws invalids are paid from the navy pension fund. No appropriation required.

[Widows, children, mothers, fathers, brothers, and sisters, under acts of August 11, 1848, and July 14, 1868.]

Amount of appropriation unexpended June 30, 1868.....	\$2,835 04
Amount of appropriation for the current year .....	350,000 00
Amount for service of present year .....	352,835 04
Payments during the year to 1,443 widows and others on the roll June 30, 1868, with an annual rate of \$236,256, and to 200 that will be added, together with arrears authorized by act of July 27, 1868, will be.....	302,835 04
Leaving on hand June 30, 1869.....	50,000 00
There will be on the rolls June 30, 1869, say 1,640 widows and others, whose annual rate will be.....	\$236,000 00
Add for 200 new pensioners, with arrears, say.....	64,000 00
	300,000 00
Requiring an appropriation from the navy pension fund for the year ending June 30, 1870, of.....	250,000 00

CHRIS. C. COX, *Commissioner.*

PENSION OFFICE, *October 5, 1868.*

## PATENT OFFICE.

UNITED STATES PATENT OFFICE,  
*Washington, October 12, 1868.*

SIR: I have the honor to submit the following estimates for expenses in this office for the fiscal year ending June 30, 1870, viz:

For salaries, including temporary clerks.....	\$370,000 00
For miscellaneous and contingent expenses.....	300,000 00
For refunding money paid by mistake.....	4,000 00
For withdrawals of applications for patents.....	4,000 00
For expenses of copyrights.....	2,000 00
	680,000 00

Very respectfully, your obedient servant,

S. H. HODGES,  
*Acting Commissioner.*

Hon. O. H. BROWNING,  
*Secretary of the Interior.*

COLUMBIA INSTITUTE FOR THE DEAF AND DUMB,  
*Washington, October 12, 1868.*

SIR: I have the honor to submit herewith, as instructed by our board of directors, estimates of appropriations needed for the service of the institution during the present and next fiscal year.

The deficiency in the present year, to meet which the first estimate is submitted, has arisen from two causes: first, the cutting down by Congress of the regular estimate submitted last year, viz., \$25,000, for the support of the institution, to \$12,500, on the strength of statements made in the House, which are unsustained by facts, as will be made to appear hereafter in our report; and second, the introduction of 25 students into the collegiate department in pursuance of laws of Congress, for whose support no provision has been made.

The second estimate is based on the expected expenses of this year, with the addition of \$1,500 to provide for instruction in articulation, which it is very desirable to introduce into the institution.

The third estimate is to enable us to complete the main central building of the institution, as shown on the plans submitted with our ninth annual report.

The fourth estimate will perhaps sufficiently explain itself. The desirableness of protecting our property by a substantial enclosure, and the importance of laying out our grounds in a manner that shall enable us to use them to the best advantage, both for the comfort of the inmates of the institution and for the production of vegetables, grain, and fruits needed for the maintenance of the establishment, will, it is hoped, commend this latter estimate to the favorable consideration of Congress.

Hoping that all the foregoing estimates may meet your approval, I respectfully request that they be included in the estimates of the department, and that Congress be asked to make the several appropriations.

Very respectfully, your obedient servant,

E. M. GALLAUDET, *President.*

Hon. O. H. BROWNING,  
*Secretary of the Interior.*

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*Estimates of appropriations needed for the service of the Columbia Institution for the instruction of the deaf and dumb for the fiscal year ending June 30, 1870, including also a deficiency for the year ending June 30, 1869.*

For the support of the institution for the year ending June 30, 1869, seventeen thousand five hundred dollars.....	\$17,500 00
For the support of the institution for the year ending June 30, 1870, including one thousand dollars for books and illustrative apparatus, thirty-one thousand five hundred dollars.....	31,500 00
For continuing the work on the buildings, in accordance with plans heretofore submitted to Congress, sixty-six thousand dollars.....	66,000 00
For continuing the work on the inclosure and improvement of the grounds of the institution, four thousand dollars.....	4,000 00

E. M. GALLAUDET,  
*President and Disbursing Agent.*

COLUMBIA INSTITUTION FOR THE DEAF AND DUMB,  
*Washington, October 12, 1868.*

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GOVERNMENT HOSPITAL FOR THE INSANE.

*Estimate for the fiscal year ending June 30, 1868.*

1. For the support, clothing, and medical and moral treatment of the insane of the army and navy and revenue cutter service, and of the indigent insane of the District of Columbia, in the government hospital for the insane, during the year ending June 30, 1870, including five hundred dollars for books, stationery, and incidental expenses, ninety thousand five hundred dollars \$90,500 00

2. For the completion of the wall inclosing the grounds of the hospital, ten thousand dollars.....	\$10,000 00
3. For the purchase by the Secretary of the Interior, for the agricultural and economical purposes of the institution, one hundred and forty-eight (148) acres, more or less, of land, and the buildings thereon, lying directly east of the present grounds of the hospital, and separated from them by the public road, twenty-three thousand dollars.....	23,000 00

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**ARCHITECT OF THE CAPITOL EXTENSION.**

*Estimates of appropriations necessary to continue the public works under the supervision of the architect of the Capitol extension, for the next fiscal year ending June 30, 1870.*

**CAPITOL EXTENSION.**

For finishing and repairing the work of the Capitol extension..... \$75,000 00

**NEW DOME.**

For finishing and repairing the work on the new dome of the Capitol..... 5,000 00

**ANNUAL REPAIRS OF CAPITOL.**

For the annual repairs of the old portion of the building, such as painting, glazing, keeping roofs in order, also water pipes, pavements, and approaches to the building ..... 10,000 00

**HEATING ROTUNDA OF CAPITOL.**

For steam apparatus for heating the rotunda and the old hall of representatives together, and stairways of the old portion of the building not heated in this manner..... 15,000 00

**PATENT OFFICE BUILDING.**

For finishing the work on the north front of the Patent Office building, and for improving G street from 7th to 9th streets..... 12,000 00  
Respectfully submitted:

EDWARD CLARK, *Architect.*

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**SMITHSONIAN INSTITUTION.**

**SMITHSONIAN INSTITUTION,**

*Washington, D. C., September 14, 1868.*

SIR: I have the honor herewith to submit the following estimate of the appropriation required for the preservation and care of the government collections of natural history, &c., deposited in this institution, for the year ending June 30, 1870. The amount required is the same as that asked for last year, and is absolutely necessary.

For the preservation of the collections of the exploring and surveying expeditions of government, \$10,000.

Very respectfully, your obedient servant,

JOSEPH HENRY,  
*Secretary Smithsonian Institution*

Hon. O. H. BROWNING,  
*Secretary of the Interior.*

## METROPOLITAN POLICE.

DEPARTMENT OF METROPOLITAN POLICE,  
OFFICE OF THE BOARD, NO. 2 LOUISIANA AVENUE,  
Washington, D. C., October 12, 1868.

SIR: I have the honor to submit the following estimates of appropriation necessary for the support of the Metropolitan Police of the District of Columbia for the fiscal year ending June 30, 1870:

Seven members of the board of police, at \$250 each.....	\$1, 750
One treasurer of the board of police.....	600
One major of police.....	1, 740
One captain and inspector of police.....	1, 200
One secretary to the board of police.....	1, 200
One property clerk of the Metropolitan police district.....	1, 200
Two clerks to the board of police, at \$1,000 each.....	2, 000
One clerk to the major of police.....	1, 000
Eight police magistrates, at \$800 each.....	6, 400
Three surgeons of police, at \$300 each.....	900
Six detectives of police, at \$840 each.....	5, 040
Ten lieutenants of police, at \$840 each.....	8, 400
Twenty sergeants of police, at \$780 each.....	15, 600
Two hundred privates of police, at \$720 each.....	144, 000
One laborer for central office.....	720
One attorney for the board of police.....	500
Contingent fund.....	3, 000
Mounting major, captain, and 18 men for duty in the county, at \$360 each.....	7, 200
Shields, belts, buttons, batons, &c.....	1, 500
Rent of rooms for central department, furniture, fuel, lights, stationery, &c.....	5, 800
One superintendent of police telegraph.....	1, 000
Repairs of police telegraph.....	300
<b>Total.....</b>	<b>211, 050</b>

I venture to express the wish that the items in the appropriation bill, as heretofore, be voted in the aggregate thus:

For salaries and other necessary expenses of the Metropolitan police for the District of Columbia, \$211,050; provided, that a further sum, amounting to \$105,525, shall be paid to the said Metropolitan police force by the cities of Washington and Georgetown, and the county of Washington, (beyond the limits of said cities,) in the District of Columbia, in the proportion corresponding to the number of patrolmen allotted severally to said precincts; and the corporate authorities of said cities and the levy court of said county are hereby authorized and required to levy a special tax, not exceeding one-third of one per centum, to be appropriated and expended for said purpose only, for the service of the fiscal year ending June 30, 1870.

Very respectfully, your obedient servant,

W. J. MURTAGH, *Treasurer.*

Hon. O. H. BROWNING,  
*Secretary of the Interior.*

## UNITED STATES JAIL.

UNITED STATES JAIL,  
Washington, D. C., August 21, 1868.

SIR: Herewith I have the honor to transmit my estimate of funds required on account of the United States jail, District of Columbia, for the fiscal year ending June 30, 1870.

I am, sir, very respectfully, your obedient servant,

WILLIAM H. HUESTIS.

Hon. O. H. BROWNING,  
*Secretary of the Interior.*

*Estimate of funds required on account of the United States jail, District of Columbia, for the fiscal year ending June 30, 1870.*

Salary of warden.....	\$2,000 00
Salaries of fourteen guards, at \$1,200 per annum.....	16,800 00
Salary of physician.....	100 00
Salary of messenger.....	720 00
Salaries of two cooks, at \$25 per month.....	600 00
Fresh meat.....	2,500 00
Salt meat.....	2,500 00
Fish.....	500 00
Beans.....	250 00
Potatoes.....	400 00
Wheat bread.....	1,400 00
Corn-meal.....	1,200 00
Molasses.....	300 00
Coffee.....	250 00
Soap.....	100 00
Salt.....	12 00
Coal.....	700 00
Wood.....	600 00
Bed ticking, blankets, and clothing.....	1,900 00
Straw, hay, oats, &c.....	300 00
Gas and oil.....	500 00
Repairs of buildings.....	500 00
Brooms, whitewash brushes, &c.....	150 00
Lime.....	200 00
Medicines and eatables for the sick.....	200 00
Transportation of prisoners to Albany penitentiary.....	2,500 00
Contingent expenses.....	1,500 00
Total.....	<u>39,482 00</u>

Which may be summed up under the following heads:

Pay of officers and laborers of the jail.....	\$21,120 00
Subsistence of prisoners.....	10,062 00
Fuel, bedding, clothing, &c.....	3,600 00
Repairs and preservation of buildings.....	500 00
Medicines and comforts for the sick.....	200 00
Transportation of prisoners to Albany.....	2,500 00
Contingent expenses.....	1,500 00
Total.....	<u>39,482 00</u>

The estimate "pay of officers and laborers" is based upon the number actually employed at the present time. In view of the fact that the averaged number of prisoners is 20 per cent. greater this year than last, I have increased the amount for their subsistence \$1,225 over the amount stated in my preceding estimate.

WM. H. HUESTIS, *Warden.*

WASHINGTON, D. C., August 21, 1868.

## COLUMBIA HOSPITAL.

COLUMBIA HOSPITAL FOR WOMEN AND LAYING-IN ASYLUM,  
*Washington, D. C., October 1, 1868.*

SIR: I would respectfully recommend that the following appropriations be asked for the ensuing year:

For the support of the institution over and above the probable amount which will be received from pay patients....	\$15,000 00
For deficiency occasioned by the necessary expenditure in excess of income during the year embraced in this report..	7,000 00
For rent and necessary repairs.....	3,000 00
	<hr/>
	25,000 00
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I am, sir, very respectfully, your obedient servant,  
 J. H. THOMPSON,  
*Surgeon in charge.*

## WAR DEPARTMENT.

WAR DEPARTMENT,  
*Washington City, November 16, 1868.*

SIR: I have the honor to transmit herewith the annual estimates of this department for the military service, and for public buildings and grounds, and Washington aqueduct, for the fiscal year ending June 30, 1870.

Very respectfully, your obedient servant,  
 J. M. SCHOFIELD,  
*Secretary of War.*

Hon. HUGH McCULLOCH,  
*Secretary of the Treasury.*

## ADJUTANT GENERAL'S OFFICE.

ADJUTANT GENERAL'S OFFICE,  
*Washington, September 29, 1868.*

SIR: I have the honor to transmit herewith an estimate of the appropriations required for the use of this department for the fiscal year ending June 30, 1870, in conformity with the request of the Secretary of the Treasury of the 12th ultimo.

I have the honor to be, sir, very respectfully, your obedient servant,  
 E. D. TOWNSEND,  
*Assistant Adjutant General.*

Hon. J. M. SCHOFIELD,  
*Secretary of War.*

## ESTIMATES OF APPROPRIATIONS.

*Estimate of appropriations under control of the Adjutant General's department, required for the service of the fiscal year ending June 30, 1870.*

Hheads of appropriations.	Estimate of appropriations required for the fiscal year ending June 30, 1870.	Estimate of balance of appropriations unexpended on the 30th of June, 1869, which may be applied to the service of the next fiscal year.	Appropriation for the fiscal year ending June 30, 1869.	Balance of appropriation for recruiting the army made prior to the 1st session 40th Congress, and remaining unexpended July 1, 1868.	Amount necessary to execute contracts or pay expenditures properly chargeable to the balance.
For the recruiting service of the regular army, viz.: For the enlistment of recruits, for quarters, fuel, stationery, straw, postage, bunks, compensation to citizen surgeons for medical attendance, transportation from rendezvous to depots, and all other expenses until put in march to join regiments.....	\$397,588 38		\$100,000 00	\$78,360 71	\$78,360 71
Amount to be appropriated....	397,588 38				

Respectfully submitted:

E. D. TOWNSEND,  
*Assistant Adjutant General.*

ADJUTANT GENERAL'S OFFICE.  
*Washington, September 29, 1868.*

Hon. SECRETARY OF WAR,  
*Washington, D. C.*

## PAYMASTER GENERAL'S OFFICE.

PAYMASTER GENERAL'S OFFICE, WAR DEPARTMENT,  
*Washington, August 19, 1868.*

SIR: I have the honor to submit herewith the estimates of the pay department of the United States army for the fiscal year ending June 30, 1870, as follows:

For pay, &c., of the army.....	\$18,378,073 50
For pay, &c., of the Military Academy.....	190,858 88
Total.....	<u>18,568,932 38</u>

In these estimates the amount required for the pay of non-commissioned officers and privates is computed at the present rates, although the act of June 20, 1864, establishing these rates, continued by act of March 2, 1867, section 2, will expire August 20, 1869. I have presumed that it is the intention of Congress to, and that they will by proper legislation, continue these rates of pay for the period embraced in these estimates.

Very respectfully, your obedient servant,

B. W. BRICE,  
*Paymaster General.*

Hon. J. M. SCHOFIELD,  
*Secretary of War.*

16	First lieutenants.....	10,340 00	7,095 00	1,246 00	17,218 00	Do.	do.	do.
16	Servants.....	7,072 00	7,072 00	1,246 00	6,072 00	Do.	do.	do.
10	Second lieutenants.....	6,400 00	4,380 00	750 00	10,780 00	Do.	do.	do.
10	Servants.....	1,920 00	1,095 00	750 00	3,765 00	July 28, 1866, vol. 14, sec. 21, p. 335.		
1	Ordnance storekeeper, (major).....	1,960 00	438 00		1,522 00	Do.	do.	do.
2	Servants.....	354 00	219 00	156 00	15,236 00			
12	Ordnance storekeepers, (captains).....	10,080 00	5,956 00		15,236 00			
12	Servants.....	2,304 00	1,314 00	936 00	72,300 00	April 5, 1832, vol. 4, sec. 3, p. 504; June 20, 1864, vol. 13, sec. 1, p. 144; March 2, 1867, vol. 14, sec. 2, p. 422.		
241	Ordnance sergeants.....	72,300 00			94,480 00	April 5, 1832, vol. 4, sec. 1, p. 504; June 18, 1846, vol. 9, sec. 11, p. 17; June 21, 1864, vol. 13, sec. 1, p. 144; March 2, 1867, vol. 14, sec. 2, p. 422.		
63	Sergeants.....	94,480 00			97,900 00	July 5, 1832, vol. 5, sec. 14, p. 256.		
150	Corporals.....	36,000 00			100,680 00			
450	Artificers.....	97,200 00			2,400 00			
540	Privates.....	103,680 00			419,084 00			
	Additional pay to commanding officers of 29 companies.....	2,400 00			46,537 50			
	Total.....	419,084 00	46,537 50	7,644 00	473,265 50			
					TEN REGIMENTS OF CAVALRY.			
10	Colonels.....	13,300 00	6,570 00		19,770 00	April 12, 1808, vol. 2, sec. 4, p. 481; February 21, 1837, vol. 11, sec. 1, p. 163; July 17, 1862, vol. 12, sec. 11, p. 599; July 28, 1866, vol. 14, sec. 3, p. 332.		
20	Servants.....	3,640 00	2,190 00	1,560 00	7,590 00	Do.	do.	do.
10	Lieutenant colonels.....	11,400 00	5,425 00		16,875 00	Do.	do.	do.
20	Servants.....	3,640 00	2,190 00	1,560 00	7,590 00	Do.	do.	do.
30	Major.....	28,800 00	13,140 00		41,940 00	Do.	do.	do.
60	Servants.....	11,520 00	6,570 00	4,630 00	23,720 00			
120	Captains.....	100,800 00	52,560 00		153,360 00	Ditto, and March 2, 1827, vol. 4, sec. 1, p. 297.		
120	Servants.....	23,040 00	13,140 00	9,360 00	45,540 00	Same laws as for captain, and April 24, 1816, vol. 3, sec. 12, p. 297.		
120	First lieutenants.....	76,800 00	52,560 00		129,360 00			
120	Servants.....	23,040 00	13,140 00	9,360 00	45,540 00	Do.	do.	do.
120	Second lieutenants.....	76,800 00	52,560 00		129,360 00	Do.	do.	do.
120	Servants.....	23,040 00	13,140 00	9,360 00	45,540 00	Do.	do.	do.
10	Adjutants.....	7,840 00	4,380 00	750 00	11,969 00	Same laws as for lieutenant, and March 3, 1863, vol. 12, sec. 37, p. 737.		
10	Servants.....	1,920 00	1,095 00		3,795 00	Same laws as for lieutenant, and February 11, 1847, vol. 9, sec. 4, 481.		
10	Regimental commissaries.....	7,600 00	4,380 00		9,795 00	Same laws as for lieutenant, and February 11, 1847, vol. 9, sec. 4, 481.		
10	Regimental quartermasters.....	7,600 00	4,380 00		9,795 00	Same laws as for lieutenant, and February 11, 1847, vol. 9, sec. 4, 481.		
10	Servants.....	1,920 00	1,095 00	750 00	3,795 00	Same laws as for lieutenant, and February 11, 1847, vol. 9, sec. 4, 481.		
2	Chaplains, (for colored regiments).....	2,400 00	438 00		3,192 00	July 17, 1862, vol. 12, sec. 9, p. 594; July 28, 1866, vol. 14, sec. 3 and 30, pp. 332 and 337; March 2, 1867, vol. 14, sec. 7, p. 422.		
10	Sergeant majors.....	3,192 00			3,640 00	July 17, 1862, vol. 12, sec. 11, p. 599; June 20, 1864, vol. 13, sec. 1, p. 144; July 28, 1866, vol. 14, sec. 3, p. 332; March 2, 1867, vol. 14, sec. 2, p. 422.		
10	Commissary sergeants.....	2,640 00			2,980 00	Same laws as for sergeant majors, and March 3, 1863, vol. 12, sec. 37, p. 737.		
10	Quartermaster sergeants.....	2,640 00			2,760 00	July 28, 1866, vol. 14, sec. 3, p. 332.		
10	Hospital stewards.....	3,960 00			4,800 00			
10	Saddler sergeants.....	2,640 00						
10	Chief trumpeters.....	2,760 00						
4	Senior veterinary surgeons.....	4,800 00						



*Estimates for the amount required for the pay of the army and Military Academy, &c.—Continued.*

No.	Rank.	Pay.	Subsistence.	Servants' clothing.	Total.	Reference to laws.
10	Junior veterinary surgeons.....	\$9,000 00	.....	.....	\$9,000 00	March 3, 1863, vol. 12, sec. 37, p. 737; July 28, 1866, vol. 14, sec. 3, p. 332.
180	First sergeants.....	34,560 00	.....	.....	34,560 00	Same laws as for sergeant major.
190	Company quartermaster sergeants.....	28,800 00	.....	.....	28,800 00	
600	Sergeants.....	144,000 00	.....	.....	144,000 00	
960	Corporals.....	207,360 00	.....	.....	207,360 00	
240	Trumpeters.....	46,080 00	.....	.....	46,080 00	March 3, 1866, vol. 12, sec. 37, p. 737; June 30, 1864, vol. 13, sec. 1, p. 144; July 28, 1866, vol. 14, sec. 3, p. 332; March 2, 1867, vol. 14, sec. 2, p. 422.
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240	Farriers and blacksmiths.....	51,840 00	.....	.....	51,840 00	Same laws as for sergeant major.
180	Saddlers.....	25,920 00	.....	.....	25,920 00	Same laws as for sergeant major, and July 30, 1861, vol. 12, sec. 8, p. 270.
190	Wagoners.....	25,920 00	.....	.....	25,920 00	Same laws as for sergeant major, and March 3, 1847, vol. 9, sec. 9, p. 185.
9,360	Privates.....	1,797,120 00	.....	.....	1,797,120 00	Same laws as for sergeant major.
	Additional pay to commanding officers of 120 companies.....	14,400 00	.....	.....	14,400 00	March 2, 1827, vol. 4, sec. 2, p. 257.
	Total.....	2,834,640 00	\$250,096 00	\$32,220 00	3,122,956 00	
FIVE REGIMENTS OF ARTILLERY.						
5	Colonels.....	6,600 00	3,285 00	.....	9,885 00	March 16, 1802, vol. 2, sec. 4 and 5, p. 132; February 21, 1837, vol. 11, sec. 1, p. 163; July 29, 1861, vol. 12, sec. 2, p. 297; July 28, 1866, vol. 14, sec. 2, p. 332; March 2, 1867, vol. 14, sec. 1, p. 422.
10	Servants.....	1,920 00	1,085 00	780 00	3,785 00	Do. do. do.
5	Lieutenant colonels.....	5,700 00	2,737 50	.....	8,437 50	Do. do. do.
10	Servants.....	1,920 00	1,085 00	780 00	3,785 00	Do. do. do.
15	Majors.....	14,400 00	6,570 00	.....	20,970 00	Do. do. do.
30	Servants.....	5,760 00	3,285 00	2,340 00	11,385 00	Do. do. do.
5	Adjutants.....	3,840 00	2,190 00	.....	5,990 00	Do. do. do.
5	Servants.....	960 00	547 50	390 00	1,897 50	Same laws as for colonel, and April 24, 1816, vol. 3, sec. 12, p. 287; March 2, 1827, vol. 4, sec. 1, p. 257.
5	Regimental quartermaster and commissaries.....	3,800 00	2,190 00	.....	5,990 00	Same laws as for adjutant, and February 11, 1847, vol. 9, sec. 4, p. 123.
5	Servants.....	960 00	547 50	390 00	1,897 50	March 16, 1802, vol. 2, sec. 4 and 5, p. 132; March 2, 1837, vol. 4, sec. 1, p. 297; March 3, 1847, vol. 9, sec. 19, p. 184; February 21, 1837, vol. 11, sec. 1, p. 163; July 28, 1861, vol. 12, sec. 1, p. 179; July 28, 1866, vol. 14, sec. 2, p. 332.
60	Captains, (10 serving with light batteries).....	44,400 00	26,250 00	.....	70,650 00	Same laws as for captain, and April 24, 1816, vol. 3, sec. 12, p. 287.
60	Privates.....	11,840 00	6,570 00	4,080 00	22,490 00	Do. do. do.
120	First lieutenants, (80 serving with light batteries).....	72,800 00	20,540 00	.....	93,340 00	Do. do. do.

120	Servants.....	22,040 00	13,140 00	9,360 00	45,540 00	Do.	do.	July 29, 1861, vol. 12, sec. 2, p. 279; June 20, 1864, vol. 13, sec. 1, p. 144; July 28, 1866, vol. 14, sec. 2, p. 333; March 2, 1867, vol. 14, sec. 2, p. 422.
120	Second lieutenants, (20 serving with light batteries)	68,840 00	52,560 00	9,360 00	119,360 00	Do.	do.	
120	Servants.....	22,040 00	13,140 00	9,360 00	45,540 00	Do.	do.	
5	Sergeant majors.....	1,560 00	.....	.....	1,560 00	Do.	do.	
5	Quartermaster sergeants.....	1,320 00	.....	.....	1,320 00	Do.	do.	
5	Commissary sergeants.....	1,320 00	.....	.....	1,320 00	Do.	do.	
10	Principal musicians.....	2,640 00	.....	.....	2,640 00	Do.	do.	
5	Hospital stewards.....	1,980 00	.....	.....	1,980 00	Do.	do.	
60	First sergeants.....	17,280 00	.....	.....	17,280 00	Do.	do.	
360	Company quartermaster sergeants.....	15,840 00	.....	.....	15,840 00	Do.	do.	
720	Sergeants.....	86,400 00	.....	.....	86,400 00	Do.	do.	
120	Corporals.....	15,520 00	.....	.....	15,520 00	Do.	do.	
120	Musicians.....	22,040 00	.....	.....	22,040 00	Do.	do.	
120	Artificers.....	23,920 00	.....	.....	23,920 00	Do.	do.	
60	Wagoners.....	12,960 00	.....	.....	12,960 00	Do.	do.	
7,220	Privates.....	1,405,440 00	.....	.....	1,405,440 00	Do.	do.	Same laws as for sergeant major, and March 3, 1817, vol. 9, sec. 9, p. 154.
	Additional pay to commanding officers of 60 companies.....	7,200 00	.....	.....	7,200 00	Do.	do.	Same laws as for sergeant major, March 2, 1827, vol. 4, sec. 2, p. 257.
	Total.....	2,043,840 00	1,677,782 50	28,080 00	2,361,702 50	Do.	do.	
FORTY-FIVE REGIMENTS OF INFANTRY.								
45	Colonels.....	59,400 00	29,565 00	.....	88,965 00	Do.	do.	July 28, 1866, vol. 14, sec. 1 and 6, pp. 332 and 333; March 2, 1867, vol. 14, sec. 1, p. 422.
90	Servants.....	17,280 00	9,855 00	7,020 00	34,135 00	Do.	do.	
45	Lieutenant colonels.....	51,300 00	24,547 50	.....	75,847 50	Do.	do.	
90	Servants.....	17,280 00	9,855 00	7,020 00	34,135 00	Do.	do.	
45	Majors.....	43,200 00	19,710 00	.....	62,910 00	Do.	do.	
90	Servants.....	17,280 00	9,855 00	7,020 00	34,135 00	Do.	do.	
45	Adjutants.....	34,200 00	19,710 00	.....	53,910 00	Do.	do.	
45	Servants.....	8,640 00	4,927 50	3,510 00	17,077 50	Do.	do.	
45	Regimental quartermasters.....	34,200 00	19,710 00	3,510 00	57,420 00	Do.	do.	
45	Servants.....	8,640 00	4,927 50	3,510 00	17,077 50	Do.	do.	
4	Chaplains (for colored regiments).....	4,800 00	876 00	.....	5,676 00	Do.	do.	
450	Captains.....	334,000 00	197,100 00	.....	531,100 00	Do.	do.	Same laws as for colonel of infantry, July 17, 1862, vol. 12, sec. 9, p. 594; July 28, 1866, vol. 14, sec. 3 and 50, pp. 332 and 337; March 2, 1867, vol. 14, sec. 1, p. 422.
450	Servants.....	86,400 00	49,275 00	35,100 00	170,775 00	Do.	do.	March 16, 1862, vol. 2, sec. 4 and 5, p. 133; February 21, 1857, vol. 11, sec. 1, p. 103; March 2, 1857, vol. 4, sec. 1, p. 237; July 28, 1866, vol. 14, sec. 1 and 6, pp. 332 and 333.
450	First lieutenants.....	270,000 00	197,100 00	.....	467,100 00	Do.	do.	Same laws as for captain of infantry, and April 24, 1816, vol. 3, sec. 12, p. 257.
450	Servants.....	86,400 00	49,275 00	35,100 00	170,775 00	Do.	do.	
450	Second lieutenants.....	243,000 00	197,100 00	35,100 00	475,200 00	Do.	do.	
450	Servants.....	86,400 00	49,275 00	35,100 00	170,775 00	Do.	do.	
450	Sergeant majors.....	14,040 00	.....	.....	14,040 00	Do.	do.	
45	Quartermaster sergeants.....	11,880 00	.....	.....	11,880 00	Do.	do.	
45	Commissary sergeants.....	11,880 00	.....	.....	11,880 00	Do.	do.	
45	Hospital stewards.....	17,820 00	.....	.....	17,820 00	Do.	do.	
90	Principal musicians.....	22,760 00	.....	.....	22,760 00	Do.	do.	
450	First sergeants.....	129,600 00	.....	.....	129,600 00	Do.	do.	July 20, 1864, vol. 13, sec. 1, p. 144; July 28, 1866, vol. 14, sec. 1 and 6, pp. 332 and 333; March 2, 1867, vol. 14, sec. 2, p. 422.

*Estimates for the amount required for the pay of the army and Military Academy, &c.—Continued.*

No.	Rank.	Pay.	Subsistence.	Servants' Clothing.	Total.	Reference to laws.
10	Junior veterinary surgeons.....	\$9,000 00	.....	.....	\$9,000 00	March 3, 1863, vol. 12, sec. 37, p. 737; July 28, 1866, vol. 14, sec. 3, p. 332.
120	First sergeants.....	34,560 00	.....	.....	34,560 00	Same laws as for sergeant major.
130	Company quartermaster sergeants.....	28,800 00	.....	.....	28,800 00	
600	Sergeants.....	144,000 00	.....	.....	144,000 00	
960	Corporals.....	307,360 00	.....	.....	307,360 00	
240	Trumpeters.....	46,080 00	.....	.....	46,080 00	March 3, 1866, vol. 12, sec. 37, p. 737; June 30, 1864, vol. 13, sec. 1, p. 144; July 28, 1866, vol. 14, sec. 3, p. 332; March 2, 1867, vol. 14, sec. 2, p. 422.
940	Barriers and blacksmiths.....	51,840 00	.....	.....	51,840 00	Same laws as for sergeant major.
120	Saddlers.....	25,920 00	.....	.....	25,920 00	Same laws as for sergeant major, and July 30, 1861, vol. 12, sec. 6, p. 270.
120	Wagoners.....	25,920 00	.....	.....	25,920 00	Same laws as for sergeant major, and March 3, 1847, vol. 9, sec. 9, p. 185.
9,360	Privates.....	1,797,120 00	.....	.....	1,797,120 00	Same laws as for sergeant major.
	Additional pay to commanding officers of 120 companies.....	14,400 00	.....	.....	14,400 00	March 2, 1857, vol. 4, sec. 2, p. 297.
	Total.....	2,834,640 00	\$350,036 00	\$32,320 00	3,122,336 00	
FIVE REGIMENTS OF ARTILLERY.						
5	Colonels.....	6,600 00	3,285 00	.....	9,885 00	March 16, 1862, vol. 2, sec. 4 and 5, p. 132; February 21, 1857, vol. 11, sec. 1, p. 163; July 28, 1861, vol. 12, sec. 2, p. 297; July 28, 1866, vol. 14, sec. 2, p. 332; March 2, 1867, vol. 14, sec. 1, p. 422.
10	Servants.....	1,920 00	1,005 00	760 00	3,785 00	Do. do. do.
5	Lieutenant colonels.....	5,700 00	2,727 50	.....	8,427 50	Do. do. do.
10	Servants.....	1,920 00	1,005 00	760 00	3,785 00	Do. do. do.
15	Major.....	14,400 00	6,570 00	.....	20,970 00	Do. do. do.
30	Servants.....	3,760 00	3,263 00	2,340 00	11,363 00	Do. do. do.
5	Adjutants.....	3,800 00	2,190 00	.....	5,990 00	Same laws as for colonel, and April 24, 1816, vol. 3, sec. 12, p. 297; March 2, 1857, vol. 4, sec. 1, p. 297.
5	Servants.....	960 00	547 50	390 00	1,897 50	Same laws as for adjutant, and February 11, 1847, vol. 9, sec. 4, p. 123.
5	Regimental quartermaster and commissaries.....	3,600 00	2,190 00	.....	5,790 00	Same laws as for adjutant, and February 11, 1847, vol. 9, sec. 4, p. 123.
5	Servants.....	960 00	547 50	390 00	1,897 50	Same laws as for adjutant, and February 11, 1847, vol. 9, sec. 4, p. 123.
60	Captains, (10 serving with light batteries).....	44,400 00	26,250 00	.....	70,650 00	March 16, 1862, vol. 2, sec. 4 and 5, p. 132; March 2, 1857, vol. 4, sec. 1, p. 297; March 3, 1847, vol. 9, sec. 19, p. 184; February 21, 1857, vol. 11, sec. 1, p. 163; July 28, 1861, vol. 12, sec. 1, p. 270; July 28, 1866, vol. 14, sec. 2, p. 332.
40	Servants.....	11,520 00	6,570 00	.....	18,090 00	Same laws as for captain, and April 24, 1816, vol. 3, sec. 12, p. 297.
120	First lieutenants, (60 serving with light batteries).....	72,800 00	52,560 00	4,680 00	125,360 00	Same laws as for captain, and April 24, 1816, vol. 3, sec. 12, p. 297.

16	First lieutenants	10,240 00	7,008 00	1,248 00	17,248 00	Do.	do.	do.
16	Servants	3,072 00	1,752 00	1,320 00	6,072 00	Do.	do.	do.
10	Second lieutenants	6,400 00	4,380 00	780 00	10,780 00	Do.	do.	do.
10	Servants	1,920 00	1,095 00	825 00	3,795 00	July 28, 1866, vol. 14, sec. 21, p. 335.		
1	Ordnance storekeeper, (major)	960 00	438 00	522 00	1,398 00	Do.	do.	do.
2	Servants	384 00	219 00	156 00	739 00			
12	Ordnance storekeepers, (captains)	10,080 00	5,256 00	936 00	15,336 00			
12	Servants	2,304 00	1,314 00	990 00	4,554 00			
241	Ordnance sergeants	72,300 00	46,537 50	7,644 00	72,300 00	April 5, 1832, vol. 4, sec. 3, p. 504; June 20, 1864, vol. 13, sec. 1, p. 144; March 2, 1867, vol. 14, sec. 2, p. 422.		
63	Sergeants	24,480 00			24,480 00	April 5, 1832, vol. 4, sec. 1, p. 504; June 18, 1846, vol. 9, sec. 11, p. 17; June 21, 1864, vol. 13, sec. 1, p. 144; March 2, 1867, vol. 14, sec. 2, p. 422.		
150	Corporals	36,000 00			36,000 00			
450	Artificers	97,200 00			97,200 00			
540	Privates	103,680 00			103,680 00			
	Additional pay to commanding officers of 29 companies.	2,400 00			2,400 00	July 5, 1838, vol. 5, sec. 14, p. 256.		
	Total	419,064 00	46,537 50	7,644 00	473,265 50			
TEN REGIMENTS OF CAVALRY.								
10	Colonels	13,200 00	6,570 00		19,770 00	April 12, 1808, vol. 2, sec. 4, p. 481; February 21, 1837, vol. 11, sec. 1, p. 103; July 17, 1862, vol. 12, sec. 11, p. 599; July 28, 1866, vol. 14, sec. 3, p. 332.		
20	Servants	3,840 00	2,190 00	1,560 00	7,590 00	Do.	do.	do.
10	Lieutenant colonels	11,400 00	5,475 00		16,875 00	Do.	do.	do.
20	Servants	3,840 00	2,190 00	1,560 00	7,590 00	Do.	do.	do.
30	Majors	28,800 00	13,140 00	4,630 00	41,940 00	Do.	do.	do.
60	Servants	11,520 00	6,570 00		22,770 00	Ditto, and March 2, 1827, vol. 4, sec. 1, p. 297.		
190	Captains	100,800 00	52,560 00	9,360 00	153,360 00	Same laws as for captain, and April 24, 1816, vol. 3, sec. 12, p. 397.		
190	Servants	23,040 00	13,140 00	9,360 00	45,540 00			
190	First lieutenants	76,800 00	52,560 00	9,360 00	129,360 00	Do.	do.	do.
190	Servants	23,040 00	13,140 00	9,360 00	45,540 00	Do.	do.	do.
190	Second lieutenants	76,800 00	52,560 00	9,360 00	129,360 00	Do.	do.	do.
190	Servants	23,040 00	13,140 00	9,360 00	45,540 00	Do.	do.	do.
10	Adjutants	7,680 00	4,380 00	780 00	11,980 00	Do.	do.	do.
10	Servants	1,920 00	1,095 00	825 00	3,795 00	Same laws as for lieutenant, and March 3, 1863, vol. 12, sec. 37, p. 737.		
10	Regimental commissaries	7,680 00	4,380 00		11,980 00	Same laws as for lieutenants, and February 11, 1847, vol. 9, sec. 4, 481.		
10	Servants	1,920 00	1,095 00	780 00	3,795 00	July 17, 1862, vol. 12, sec. 9, p. 594; July 28, 1866, vol. 14, sec. 3 and 30, pp. 332 and 337; March 2, 1867, vol. 14, sec. 7, p. 423.		
10	Regimental quartermasters	7,600 00	4,380 00		11,980 00	July 17, 1862, vol. 12, sec. 11, p. 599; June 20, 1864, vol. 13, sec. 1, p. 144; July 28, 1866, vol. 14, sec. 3, p. 332; March 2, 1867, vol. 14, sec. 2, p. 422.		
10	Servants	1,920 00	1,095 00	780 00	3,795 00	Same laws as for sergeant majors, and March 3, 1863, vol. 12, sec. 37, p. 737.		
2	Chaplains, (for colored regiments)	2,400 00	438 00		2,838 00	July 28, 1866, vol. 14, sec. 3, p. 332.		
10	Sergeant majors	3,120 00			3,120 00			
10	Commissary sergeants	2,640 00			2,640 00			
10	Quartermaster sergeants	2,640 00			2,640 00			
10	Hospital stewards	3,960 00			3,960 00			
10	Saddler sergeants	2,640 00			2,640 00			
10	Chief trumpeters	2,760 00			2,760 00			
4	Senior veterinary surgeons	4,800 00			4,800 00			

*Estimates for the amount required for the pay of the army and Military Academy, &c. — Continued.*

No.	Rank.	Pay.	Subsistence.	Servants' clothing.	Total.	Reference to laws.
450	Company quartermaster sergeants*	\$168,000 00			\$168,000 00	
1,800	Sergeants	132,000 00			132,000 00	
3,600	Corporals	777,600 00			777,600 00	June 20, 1864, vol. 13, sec. 1, p. 144; July 28, 1866, vol. 14, sec. 1 and 6, pp. 323 and 323; March 2, 1867, vol. 14, sec. 2, p. 422.
800	Artificers	194,400 00			194,400 00	
800	Musicians	172,800 00			172,800 00	
450	Wagoners	97,200 00			97,200 00	Same laws as for sergeant major, and March 2, 1847, vol. 9, sec. 9, p. 124.
22,500	Privates (minimum)	4,320,000 00			4,320,000 00	Same laws as for sergeant major, &c.
	Additional pay to commanding officers of 450 companies.	54,000 00			54,000 00	March 2, 1827, vol. 4, sec. 2, p. 237.
	Total	7,757,400 00	\$892,663 50	\$132,380 00	8,782,443 50	
	INDIAN SCOUTS.					
1,000	Privates	192,000 00			192,000 00	July 28, 1866, vol. 14, sec. 6, p. 333.
	FIFTEEN BANDS.					
15	Leaders	13,500 00			13,500 00	June 20, 1864, vol. 13, sec. 1, p. 144; July 28, 1866, vol. 14, sec. 7, p. 323; March 2, 1867, vol. 14, sec. 2, p. 422.
90	First class musicians	36,720 00			36,720 00	June 20, 1864, vol. 13, sec. 1, p. 144; July 28, 1866, vol. 14, sec. 7, p. 323; March 2, 1867, vol. 14, sec. 2, p. 422; July 2, 1864, vol. 13, sec. 1, p. 416.
90	Second class musicians	21,420 00			21,420 00	
180	Third class musicians	36,720 00			36,720 00	
	Total	108,540 00			108,540 00	

*Estimates for the amount required for the pay of the army and Military Academy, &c.—Continued.*

## MISCELLANEOUS.

Rank.	Pay.	Subsistence.	Forage.	Soldiers' and servants' clothing.	Total.	Reference to laws.
For extra rations for officers commanding separate armies in the field, departments, &c.		\$30,000 00			\$30,000 00	March 3, 1799, vol. 1, sec. 4, p. 537; March 16, 1802, vol. 2, sec. 5, p. 132; March 3, 1863, vol. 13, sec. 10, p. 482.
Additional rations to officers for length of service.		442,750 00			442,750 00	July 5, 1838, vol. 5, sec. 15, p. 236; March 2, 1867, vol. 14, sec. 9, p. 423.
Pay to discharged soldiers for clothing not drawn.		56,940 00		\$603,000 00	600,000 00	August 3, 1801, vol. 12, sec. 16, p. 289.
Pay of retired officers.	\$129,056 00				185,946 00	July 17, 1862, vol. 12, sec. 1 and 2, p. 594.
Commutation in lieu of forage not furnished by the quartermasters' department.			\$30,000 00		21,000 00	
Pay of contract surgeons.	360,000 00				360,000 00	Paragraph 1308 Revised Regulations of the Army; General Orders No. 92, A. G. O., dated Nov. 10, 1866.
Pay of messengers to paymasters	23,400 00				23,400 00	Order of Secretary of War, dated July 14, 1868.
Total	512,456 00	547,690 00	20,000 00	600,000 00	1,680,146 00	

## RECAPITULATION.

Rank.	Pay.	Subsistence.	Forage.	Soldiers' and servants' clothing.	Total.	Reference to laws.
General and staff officers.	\$381,283 00	\$343,939 50		\$57,798 00	\$1,383,020 50	
Corps of engineers.	290,328 00	67,899 50		11,924 00	370,261 50	
Ordnance department.	419,084 00	46,517 50		7,644 00	473,265 50	
Signal corps.	1,704 00	876 00		156 00	2,736 00	
Ten regiments of cavalry.	2,831,640 00	350,198 00		38,220 00	3,122,958 00	
Five regiments of artillery.	2,045,840 00	187,782 53		28,080 00	2,261,702 53	
Forty-five regiments of infantry.	7,757,400 00	892,663 50		133,380 00	8,783,443 50	
Indian scouts.	192,000 00				192,000 00	
Fifteen bands.	108,540 00				108,540 00	
Miscellaneous.	512,456 00	547,690 00	\$30,000 00	600,000 00	1,690,146 00	
Total	15,143,275 00	2,337,586 50	30,000 00	877,212 00	18,378,073 50	

B. W. BRICE, Paymaster General.

PAYMASTER GENERAL'S OFFICE, Washington, August 19, 1868.

## ESTIMATES OF APPROPRIATIONS.

*Officers of the academic staff and cadets.*

No.	Rank.	Pay.	Subsistence.	Servants' clothing.	Total.	Reference to laws.
1	Superintendent of the Military Academy, (colone,) in addition to pay as captain of engineers.	\$672 00	\$328 50	\$78 00	\$1,078 50	March 16, 1892, vol. 2, sec. 2, p. 132; June 12, 1858, vol. 11, sec. 1, p. 332.
1	Professor of natural and experimental philosophy	2,240 00			2,240 00	April 29, 1819, vol. 9, sec. 2, p. 720; March 3, 1851, vol. 9, sec. 1, p. 583; February 21, 1857, vol. 11, sec. 1, p. 163.
1	Assistant professor of natural and experimental philosophy, in addition to pay as first lieutenant of artillery.	240 00			240 00	April 29, 1812, vol. 2, sec. 2, p. 720.
1	Professor of mathematics.	2,240 00			2,240 00	Same laws as for professor of philosophy.
1	Assistant professor of mathematics, in addition to pay as first lieutenant of infantry.	240 00			240 00	Same laws as for assistant professor of philosophy.
1	Professor of the art of engineering.	2,240 00			2,240 00	Same laws as for assistant professor of philosophy.
1	Assistant professor of the art of engineering, in addition to pay as lieutenant of engineers.	200 00			200 00	
1	Chaplain and professor of ethics.	2,240 00			2,240 00	April 14, 1818, vol. 3, sec. 2, p. 426; March 3, 1851, vol. 9, sec. 1, p. 583; February 21, 1857, vol. 11, sec. 1, p. 163.
1	Assistant professor of ethics, in addition to pay as first lieutenant of artillery.	240 00			240 00	July 20, 1840, vol. 5, sec. 3, p. 397.
1	Professor of chemistry, geology, and mineralogy.	2,240 00			2,240 00	July 5, 1838, vol. 5, sec. 19, p. 256; March 3, 1851, vol. 9, sec. 1, p. 583; February 21, 1857, vol. 11, sec. 1, p. 163.
1	Assistant professor of chemistry, geology, and mineralogy, in addition to pay as first lieutenant of artillery.	240 00			240 00	July 5, 1838, vol. 5, sec. 19, p. 256.
1	Professor of French.	2,240 00			2,240 00	February 28, 1803, vol. 2, sec. 2, p. 206; March 3, 1851, vol. 9, sec. 1, p. 583; February 21, 1857, vol. 11, sec. 1, p. 163.
1	Assistant professor of French, in addition to pay as first lieutenant of artillery.	240 00			240 00	August 6, 1832, vol. 10, sec. 2, p. 29.
1	Professor of Spanish.	2,240 00			2,240 00	February 16, 1857, vol. 11, sec. 2, p. 160; February 21, 1857, vol. 11, sec. 1, p. 163.
1	Assistant professor of Spanish, in addition to pay as first lieutenant of artillery.	240 00			240 00	February 28, 1867, vol. 14, sec. 3, p. 416.
1	Professor of drawing.	2,240 00			2,240 00	Same laws as professor of French.
1	Assistant professor of drawing, in addition to pay as first lieutenant of artillery.	240 00			240 00	August 6, 1832, vol. 10, sec. 2, p. 29.
1	Commandant of the corps of cadets, (lieutenant captain of the Military Academy, in addition to pay as first lieutenant of artillery.)	612 00	219 00	78 00	909 00	July 20, 1840, vol. 5, sec. 2, p. 397; June 12, 1858, vol. 11, sec. 1, p. 332.
1	Adjutant of the Military Academy, in addition to pay as first lieutenant of artillery.	160 00			160 00	March 3, 1851, vol. 9, sec. 1, p. 583.
1	Assistant instructor of cavalry tactics, in addition to pay as lieutenant of infantry.	200 00			200 00	June 12, 1858, vol. 11, sec. 2, p. 332.
1	Assistant instructor of artillery tactics, in addition to pay as first lieutenant of artillery.	240 00			240 00	June 12, 1858, vol. 11, sec. 1, p. 332.
1	Assistant instructor of infantry tactics, in addition to pay as first lieutenant of infantry.	240 00			240 00	June 12, 1858, vol. 11, sec. 1, p. 332.

1	Instructor of proficient military engineering, in addition to pay as lieutenant of engineers.....	200 00	.....	.....	900 00	July 20, 1840, vol. 3, sec. 2, p. 397.
1	Master of the sword.....	1,500 00	.....	.....	1,500 00	February 15, 1857, vol. 11, sec. 2, p. 160.
1	Teacher of music.....	720 00	.....	.....	720 00	March 1, 1843, vol. 3, sec. 2, p. 604; March 3, 1857, vol. 11, sec. 1, p. 232; April 1, 1861, vol. 13, sec. 3, p. 39; February 28, 1867, vol. 14, sec. 2, p. 416.
256	Cadets.....	156,026 00	.....	.....	156,026 88	March 1, 1843, vol. 3, sec. 2, p. 604; March 3, 1857, vol. 11, sec. 1, p. 232; April 1, 1861, vol. 13, sec. 3, p. 39; February 28, 1867, vol. 14, sec. 2, p. 416.
20	Musicians.....	3,840 00	.....	.....	3,840 00	April 29, 1812, vol. 2, sec. 3, p. 730; June 27, 1864, vol. 13, sec. 1, p. 144; March 2, 1867, vol. 14, sec. 2, p. 297.
	Additional pay to assistant instructors of rifles for commanding companies.....	360 00	.....	.....	360 00	March 2, 1867, vol. 14, sec. 2, p. 297.
	Additional rations to officers for length of service.....	.....	5,584 50	.....	5,584 50	July 5, 1838, vol. 5, sec. 13, p. 256; February 21, 1857, vol. 11, sec. 1, p. 163.
	Total.....	184,570 88	6,132 00	156 00	190,858 88	

B. W. PRICE, Paymaster General.

PAYMASTER GENERAL'S OFFICE, Washington, August 19, 1868.



*Estimate of appropriations under the control of the pay department, required for the service of the fiscal year ending June 30, 1870, made in accordance with the second section of the act approved June 2, 1858.*

Head or title of appropriation.	Estimate of appropriations required for the service of the fiscal year ending June 30, 1870.	Estimate of balances unexpended on June 30, 1869, which may be applied to the service of the next fiscal year.	Appropriations for the fiscal year ending June 30, 1869.
<i>For the army.</i>			
Pay .....	\$15,143,275 00		\$15,000,000 00
Subsistence of officers .....	2,337,586 50		2,133,413 00
Forage .....	20,000 00		21,000 00
Servants' clothing .....	277,212 00		250,000 00
Soldiers' clothing .....	600,000 00		20,000 00
Total .....	18,378,073 50		17,603,413 00
<i>For the Military Academy.</i>			
Pay .....	184,570 88		182,747 50
Subsistence of officers .....	6,132 00		5,803 50
Servants' clothing .....	156 00		156 00
Total .....	190,858 88		188,707 00

B. W. BRICE, *Paymaster General.*

PAYMASTER GENERAL'S OFFICE, Washington, August 13, 1868.

#### QUARTERMASTER GENERAL'S OFFICE.

QUARTERMASTER GENERAL'S OFFICE,  
Washington, October 23, 1868.

SIR: I have the honor to submit herewith certain estimates required from this office for the fiscal year commencing July 1, 1869, and ending June 30, 1870. They are—

Estimate for the ordinary expenditures of the quartermasters' department proper, marked A.

Estimate of contingencies of the army, marked C.

These estimates are based upon a force of 55,635 men, comprising 10 regiments of cavalry, five regiments of artillery, including 10 batteries, 45 regiments of infantry, and 1,000 Indian scouts.

The amount estimated for the ordinary expenditures of the quartermasters' department, A, including estimate for national cemeteries, is \$25,402,251 20, and is made up under seven different headings, thus: "regular supplies," "incidental expenses," "mounts and remounts," "mileage," "army transportation," "barracks and quarters," and "national cemeteries."

I am, very respectfully, your obedient servant,

M. C. MEIGS,  
*Quartermaster General, Breret Major General U. S. A.*

Hon. J. M. SCHOFIELD, *Secretary of War.*

#### A.

*Annual estimate of the quartermasters' department for the year 1869-70.*

Estimates of appropriations under the control of the quartermasters' department required for the service of the fiscal year ending June 30, 1870, in accordance with the following acts of Congress and the regulations of the War Department authorized by those acts, viz:

The second section of an act to establish a quartermasters' department, approved 23d March, 1812; Laws 2, page 696.

The third section of an act to amend the above, approved May 22, 1812; Laws 2, page 743.

The fifth section of the act of March 3, 1813, for the better organization of the general staff of the army of the United States; Laws 2, page 819.

The act of March 2, 1819, to regulate the pay of the army when employed on fatigue duty; Laws 3, page 488.

The ninth section of the act of April 24, 1816, organizing the general staff, &c.; Laws 3, page 298.

The act of March 2, 1861, to reduce and fix the military peace establishment of the United States; Laws 3, page 615.

The tenth section of the act of July 5, 1838, to increase the present military establishment, &c.; Laws 5, page 257.

The eighth and eleventh sections of the act of June 18, 1846, supplemental to the act providing for the prosecution of the war with Mexico; Laws 9, page 18.

The third and fourth sections of the act of February 11, 1847, to raise for a limited time an additional military force, and for other purposes; Laws 9, pages 124, 126.

The act of September 26, 1850, to increase the commissariat of the United States army; Laws 9, page 469.

The sixth section of the act of August 4, 1854, to increase the pay of the rank and file of the army and to encourage enlistments; Laws 10, page 576.

The act of August 16, 1855, providing for a necessary increase and better organization of the medical and hospital department of the army; Laws 11, page 51.

The act of July 29, 1861, to increase the present military establishment of the United States; Laws 12, pages 279, 281.

The act of August 3, 1861, providing for the better organization of the military establishment; Laws 12, pages 287, 290.

The act of August 6, 1861, to promote the efficiency of the engineer and topographical engineer corps, and for other purposes; Laws 12, pages 317, 318.

The act of August 6, 1861, to increase the pay of privates in the regular army and in the volunteer service of the United States, and for other purposes; Laws 12, page 323, section 3.

The first section of the act of 22d February, 1862, making appropriations for the signal service of the United States army; Laws 12, page 344.

The first, second, and twelfth sections of the act of 17th July, 1862, to define the pay and emoluments of certain officers of the army, and for other purposes; Laws 12, pages 594, 596.

The twenty-eighth and thirty-first sections of act of March 3, 1863, for enrolling and calling out the national forces, and for other purposes; Laws 12, page 733.

The act of February 29, 1863, reviving the grade of lieutenant general in the United States army; Laws 13, pages 11, 12.

The third section of the act of March 11, 1863, to establish a uniform system of ambulances in the armies of the United States; Laws 13, page 20.

The first section of the act of April 9, 1864, to amend the act of July 17, 1862, entitled "An act to define the pay and emoluments of certain officers of the army;" Laws 13, page 46.

The act of July 4, 1864, to restrict the jurisdiction of the Court of Claims, and to provide for the payment of certain demands for quartermasters' stores and subsistence supplies furnished to the army of the United States; Laws 13, pages 381, 382.

The act of July 4, 1864, to provide for the better organization of the quartermasters' department; Laws 13, pages 394, 398.

The second section of the act of April 17, 1836, to reimburse the State of Missouri for moneys expended in enrolling, equipping, and provisioning militia forces, to aid in suppressing the rebellion; Laws 14, pages 38, 39.

The seventh and eighth sections of the act of July 12, 1836, making appropriations for the support of the army for the year ending June 30, 1867; Laws 14, page 93.

The act of July 25, 1836, to revive the grade of general in the United States army; Laws 14, page 223.

The act of July 25, 1836, to increase and fix the military peace establishment of the United States; Laws 14, pages 332 to 338.

The act of July 24, 1866, to authorize the Secretary of War to furnish transportation to discharged soldiers to whom artificial limbs are furnished by the government; Laws 14, page 342.

The resolution of April 13, 1866, respecting the burial of soldiers who died in the military service of the United States during the rebellion; Laws 14, page 353.

The act of February 22, 1867, to establish and to protect national cemeteries; Laws 14, pages 393, 310.

The seventh section of the act of March 2, 1867, to provide for a temporary increase of the pay of officers of the army; Laws 14, page 423.

And the regulations of the War Department in accordance with the above-recited acts and sections of acts of Congress.

*Estimates for the quartermasters' department for the fiscal year 1869-'70.*

Heads of appropriation.	Estimates of appropriations ending June 30, 1870.	Estimates of balance unexpended June 30, 1869, which may be applied to next fiscal year.	Appropriations for the fiscal year ending June 30, 1869.
<p><b>I. REGULAR SUPPLIES.</b></p> <p>For the regular supplies of the quartermasters' department, consisting of fuel for officers, enlisted men, guards, hospitals, storehouses, and offices; of forage in kind for the horses, mules, and oxen of the quartermasters' department at the several posts and stations, and with the armies in the field, for the horses of the several regiments of cavalry, the batteries of artillery, and such companies of infantry as may be mounted, and for the authorized number of officers' horses when serving in the field and at the outposts, including bedding for the animals; of straw for soldiers' bedding; and of stationery, including blank books for the quartermasters' department, certificates of discharged soldiers, blank forms for the pay and quartermasters' departments, and for printing of division and department orders and reports —</p> <p>Fuel ..... \$1,410,200 00  Forage ..... 5,304,549 50  Straw ..... 267,648 00  Stationery ..... 43,968 00</p>	<p><b>II. INCIDENTAL EXPENSES.</b></p> <p>For the incidental expenses of the quartermasters' department, consisting of postage on letters and packages received and sent by officers of the army on public business; expenses of court-martial, military commissions, and courts of inquiry, including the additional compensation of judge advocates, recorders, members, and witnesses while on that service, under act of March 16, 1862; extra pay to soldiers employed under the direction of the quartermasters' department in the erection of barracks, quarters, storehouses, and hospitals, in the construction of roads, and other constant labor for periods of not less than ten days, under the acts of March 2, 1819, and August 4, 1834, including those employed as clerks at division and department headquarters; expenses of expresses to and from the frontier posts and armies in the field; of escorts to paymasters and other disbursing officers, and to trains where military escorts cannot be furnished; expenses of the internment of officers killed in action, or who die when on duty in the field, or at posts on the frontier, or at posts or other places when ordered by the Secretary of War, and of non-commissioned officers and soldiers; authorized office furniture; hire of laborers in the quartermasters' department, including the hire of interpreters, spies, and guides for the army; compensation to clerks to officers of the quartermasters' department; compensation of forage and wagon-masters authorized by the act of July 5, 1838; for the apprehension, securing, and delivering of deserters, and the expenses incident to their pursuit; and for the following expenditures required for the several regiments of cavalry, the batteries of light artillery, and such companies of infantry as may be mounted, viz: the purchase of travelling trunks, blacksmith's and shoeing tools, horse and mule shoes and nails, iron and steel for shoeing, hire of veterinary surgeons, medicines for horses and mules, picket ropes, and for shoeing the horses of the corps named; also, generally, the proper and authorized expenses for the movement and operations of the army not expressly assigned to any other department.</p>	<p>1,750,000 00</p>	<p>9,000,000 00</p>

III. MOUNTS AND REMOUNTS.				
For the purchase of cavalry and artillery horses, and horses for Indian scouts.....	764,500 00			
IV. MILEAGE TO OFFICERS OF THE ARMY.				
For mileage, or the allowance made to officers of the army for the transportation of themselves and their baggage when travelling on duty without troops, escorts, or supplies.....	300,000 00			200,000 00
V. TRANSPORTATION OF TROOPS AND SUPPLIES.				
For transportation of the army, including the baggage of the troops when moving either by land or water, of clothing, camp and garrison equipage from the depots of Philadelphia, Cincinnati, and New York, to the several posts and army depots, and from those depots to the troops in the field, and of subsistence stores from the places of purchase, and from the places of delivery under contract, to such places as the circumstances of the service may require them to be sent; of ordnance, ordnance stores, and small-arms from the foundry and armories to the arsenals, fortifications, frontier posts, and army depots; freights, wharfage, tolls, and ferrages; the purchase and hire of horses, mules, oxen, and harness, and the purchase and repair of wagons, carts, and drays, and of ships and other sea-going vessels and boats required for the transportation of supplies and for garrison purposes; for drayage and cartage at the several posts; hire of teamsters; transportation of funds for the pay and other disbursing departments; the expense of sailing public transports on the various rivers, the gulf of Mexico, and the Atlantic and Pacific; for procuring water at such posts as from their situation require it to be brought from a distance; and for clearing roads and removing obstructions from roads, harbors, and rivers, to the extent which may be required for the actual operations of the troops in the field.....	11,815,300 00			5,000,000 00
VI. BARRACKS AND QUARTERS.				
For hire or commutation of quarters for officers on military duty; hire of quarters for troops, of storerooms for the safe-keeping of military stores, and of grounds for summer cantonments; for the construction of temporary huts, hospitals, and stables, and for repairing public buildings at established posts.....				
For heating and cooking stoves.....	3,135,000 00			2,025,000 00
VII. NATIONAL CEMETERIES.				
For estimate of appropriation for establishing and maintaining national cemeteries for the fiscal year ending June 30, 1870, under an act of Congress approved February 22, 1867.....	600,000 00			
Total.....	35,402,351 20			14,225,000 00
		M. C. MEIGS, Quartermaster General, Brevet Major General U. S. Army.		

*Estimates for the quartermasters' department for the fiscal year 1869-'70.*

Heads of appropriation.	Estimates of appropriations for the fiscal year ending June 30, 1870.	Estimates of balance unexpended June 30, 1869, which may be applied to next fiscal year.	Appropriations for the fiscal year ending June 30, 1869.												
<p><b>I. REGULAR SUPPLIES.</b></p> <p>For the regular supplies of the quartermasters' department, consisting of fuel for officers, enlisted men, guards, hospitals, storehouses, and offices; of forage in kind for the horses, mules, and oxen of the quartermasters' department at the several posts and stations, and with the armies in the field, for the horses of the several regiments of cavalry, the batteries of artillery, and such companies of infantry as may be mounted, and for the authorized number of officers' horses when serving in the field and at the outposts, including bedding for the animals; of straw for soldiers' bedding; and of stationery, including blank books for the quartermasters' department, certificates of discharged soldiers, blank forms for the pay and quartermasters' departments, and for printing of division and department orders and reports—</p> <table><tr><td>Fuel.....</td><td>\$1,410,890 00</td></tr><tr><td>Forage.....</td><td>5,304,549 50</td></tr><tr><td>Straw.....</td><td>387,648 00</td></tr><tr><td>Stationery.....</td><td>43,968 00</td></tr><tr><td></td><td><hr/></td></tr><tr><td></td><td>\$7,086,451 50</td></tr></table>	Fuel.....	\$1,410,890 00	Forage.....	5,304,549 50	Straw.....	387,648 00	Stationery.....	43,968 00		<hr/>		\$7,086,451 50	\$7,086,451 50		\$5,000,000 00
Fuel.....	\$1,410,890 00														
Forage.....	5,304,549 50														
Straw.....	387,648 00														
Stationery.....	43,968 00														
	<hr/>														
	\$7,086,451 50														
<p><b>II. INCIDENTAL EXPENSES.</b></p> <p>For the incidental expenses of the quartermasters' department, consisting of postage on letters and packages received and sent by officers of the army on public business; expenses of courts-martial, military commissions, and courts of inquiry, including the additional compensation of judge advocates, recorders, members, and witnesses while on that service, under act of March 16, 1869; extra pay to soldiers employed under the direction of the quartermasters' department in the erection of barracks, quarters, storehouses, and hospitals, in the construction of roads, and other constant labor for periods of not less than ten days, under the acts of March 2, 1819, and August 3, 1854, including those employed as clerks at division and department headquarters; expenses of expressmen to and from the frontier posts and armies in the field; of escorts to paymasters and other disbursing officers, and to trains where military escorts cannot be furnished; expenses of the internment of officers killed in action, or who die when on duty in the field, or at posts on the frontier, or at posts or other places when ordered by the Secretary of War, and of non-commissioned officers and soldiers; authorized office furniture; hire of laborers in the quartermasters' department, including the hire of interpreters, aples, and guides for the army; compensation to clerks to officers of the quartermasters' department; compensation of forage and wagon-masters authorized by the act of July 5, 1838; for the apprehension, securing, and delivering of deserters, and the expenses incident to their pursuit; and for the following expenditures required for the several regiments of cavalry, the batteries of light artillery, and such companies of infantry as may be mounted, viz: the purchase of travelling trunks, blacksmith's and shoeing tools, horse and mule shoes and nails, iron and steel for shoeing, hire of veterinary surgeons, medicines for horses and mules, picket ropes, and for shoeing the horses of the corps named; also, generally, the proper and authorized expenses for the movement and operations of the army not expressly assigned to any other department.</p>	1,750,000 00		2,000,000 00												

## III. MOUNTS AND REMOUNTS.

For the purchase of cavalry and artillery horses, and horses for Indian scouts..... 766,500 00

## IV. MILEAGE TO OFFICERS OF THE ARMY.

For mileage, or the allowance made to officers of the army for the transportation of themselves and their baggage when travelling on duty without troops, escorts, or supplies..... 300,000 00

## V. TRANSPORTATION OF TROOPS AND SUPPLIES.

For transportation of the army, including the baggage of the troops when moving either by land or water, of clothing, camp and garrison equipage from the depots of Philadelphia, Cincinnati, and New York, to the several posts and army depots, and from those depots to the troops in the field, and of subsistence stores from the places of purchase, and from the places of delivery under contract, to such places as the circumstances of the service may require them to be sent; of ordnance, ordnance stores, and small-arms from the foundry and armories to the arsenals, fortifications, frontier posts, and army depots; freights, wharfage, tolls, and ferrages; the purchase and hire of horses, mules, oxen, and harness, and the purchase and repair of wagons, carts, and drays, and of ships and other sea-going vessels and boats required for the transportation of supplies and for garrison purposes; for drayage and cartage at the several posts; hire of teamsters; transportation of funds for the pay and other disbursing departments; the expense of sailing public transports on the various rivers, the Gulf of Mexico, and the Atlantic and Pacific; for procuring water at such posts as from their situation require it to be brought from a distance; and for clearing roads and removing obstructions from roads, harbors, and rivers, to the extent which may be required for the actual operations of the troops in the field..... 11,815,300 00

## VI. BARRACKS AND QUARTERS.

For hire or commutation of quarters for officers on military duty; hire of quarters for troops, of storerooms for the safe-keeping of military stores, and of grounds for summer cantonments; for the construction of temporary huts, hospitals, and stables, and for repairing public buildings at established posts..... \$3,110,000 00  
For heating and cooking stoves..... 25,000 00

## VII. NATIONAL CEMETERIES.

For estimate of appropriation for establishing and maintaining national cemeteries for the fiscal year ending June 30, 1879, under an act of Congress approved February 22, 1867..... 600,000 00  
Total..... 55,402,251 20

14,225,000 00

M. C. MEIGS, Quartermaster General, Brigadier Major General U. S. Army.

## C.—Contingencies.

*Estimate of contingencies of the army required for the service of the fiscal year ending 30th June, 1870.*

Estimate of appropriation required for the service of the fiscal year ending June 30, 1870: Amount, \$100,000.

Estimate of balance of appropriation unexpended June 30, 1869, which may be applicable to the service of the next fiscal year: None.

Appropriation for the fiscal year ending 30th June, 1869: \$100,000.

This estimate is made to meet such expenditures as are not provided for by other estimates, and embraces all branches of the military service.

The appropriation is disbursed under the immediate orders of the Secretary of War.

Respectfully submitted.

M. C. MEIGS,

*Quartermaster General, Brevet Major General U. S. A.*

QUARTERMASTER GENERAL'S OFFICE, October 23, 1868.

*Recapitulation.*

Quartermasters' department, regular supplies.....	\$7,026,451 20
Incidental expenses.....	1,759,000 00
Purchase of cavalry and artillery horses .....	766,500 00
Mileage or transportation of officers .....	300,000 00
Transportation of the army.....	11,815,300 00
Barracks and quarters, and heating and cooking stoves .....	3,135,000 00
Clothing of the army .....	.....
Army contingencies .....	100,000 00
National cemeteries.....	600,000 00
	<hr/>
	25,502,251 20

## SURGEON GENERAL'S OFFICE.

WAR DEPARTMENT, SURGEON GENERAL'S OFFICE,  
*Washington, September 16, 1868.*

SIR: In accordance with the request contained in a circular letter from the Secretary of the Treasury, dated August 12, 1868, I have the honor to submit the accompanying estimate of funds required for the use of the medical and hospital department of the army for the fiscal year ending June 30, 1870.

Very respectfully, your obedient servant,

J. K. BARNES,

*Surgeon General, United States Army.*

HON. SECRETARY OF WAR,  
*Washington, D. C.*

*Estimate of funds required by the medical and hospital department of the army for the year ending June 30, 1870.*

Objects for which appropriations are required.	Estimate of appropriations for the fiscal year ending June 30, 1870.	Estimated balance of appropriations unexpended June 30, 1868, applicable to the service of the next fiscal year.	Appropriations for the fiscal year ending June 30, 1868.
For medical and hospital supplies.....	\$342,000 00	.....	\$200,000 00
For army medical museum. See act of February 9, 1863, (Laws of the United States, vol. xii, p. 605).....	5,000 00	.....	5,000 00
For library of the Surgeon General's office.....	3,000 00	.....	2,000 00
For artificial limbs for officers. See act of July 27, 1868, sec. 14, (Public, 116).....	40,000 00	.....	.....
For special fund for the purchase of ice and extra comforts during cholera or yellow fever epidemics, or during unusually sickly seasons.....	10,000 00	.....	.....
Total .....	400,000 00	.....	207,000 00

J. K. BARNES,  
*Surgeon General United States Army.*

SURGEON GENERAL'S OFFICE, September 16, 1868.

HEADQUARTERS ARMIES OF THE UNITED STATES,  
*Washington, November 9, 1868.*

SIR: I have the honor to inform you that the estimated sum required for "expenses of the commanding General's office" for the fiscal year ending June 30, 1870, is \$5,000.

Very respectfully, your obedient servant,

U. S. GRANT, *General.*

Hon. J. M. SCHOFIELD,  
*Secretary of War.*

OFFICE COMMISSARY GENERAL SUBSISTENCE.

OFFICE COMMISSARY GENERAL OF SUBSISTENCE,  
*Washington, September 26, 1868.*

GENERAL: In conformity with the request of the Secretary of the Treasury of August 12, 1868, to the Secretary of War, calling for the usual estimates for the fiscal year ending June 30, 1870—referred to this office for compliance—I have the honor herewith to submit the required "estimate of appropriations under the control of the subsistence department required for the service of the fiscal year ending June 30, 1870."

I have the honor to be, very respectfully, your obedient servant,

A. B. EATON,  
*Commissary General Subsistence.*

General J. M. SCHOFIELD,  
*Secretary of War.*



## ESTIMATES OF APPROPRIATIONS.

*Estimate of appropriations under the control of the subsistence department required for the service of the fiscal year ending June 30, 1870.*

Heda or titles of appropriations.	Estimate of appropriation for the service of the fiscal year ending June 30, 1870.	Amount on hand, June 30, 1868.	Estimated amount on hand, June 30, 1869.	Estimated amount which may be refunded to the treasury.
For subsistence of regular troops and employes, act of July 23, 1866;* one and a half ration to ordnance men, act of February 8, 1815;† women to companies, act of March 16, 1802;‡ issues to Indians, act of June 30, 1834;§ payment of claims, act of July 4, 1864.¶				
Total amount to be appropriated.....	\$7, 487, 368 89	\$47, 954, 105 24	\$37, 954, 105 24	\$37, 954, 105 24

*Data upon which this estimate is made.*

	N <sup>o</sup> . of persons.	No. of rations.
Battalion of engineers.....	752	752
Ten regiments of cavalry.....	11, 950	11, 950
Five regiments of artillery.....	4, 950	4, 950
Forty-five regiments of infantry.....	31, 320	31, 320
Ordnance men.....	759	759
Ordnance men.....	240	360
Ordnance sergeants.....	241	241
Hospital stewards.....	435	435
Superintendents national cemeteries.....	61	61
Fifteen post bands.....	360	360
West Point detachment.....	306	306
Indian scouts.....	1, 000	1, 000
Recruits, general service.....	3, 000	3, 000
Women to companies, (landresses).....	2, 914	2, 914
Employes, quartermasters' department.....	6, 000	6, 000
Total rations per day.....		64, 409

\*Hist. at Large, vol. 14, p. 322. †Hist. at Large, vol. 3, p. 304, sec. 11. ‡Hist. at Large, vol. 2, p. 132, sec. 3. §Hist. at Large, vol. 4, p. 732, sec. 18. ¶Hist. at Large, vol. 13, p. 381, sec. 2.

Sixty-four thousand four hundred and eight rations per day for 365 days is 23,508,920 rations. Twenty-three million five hundred and eight thousand nine hundred and twenty rations at thirty cents each is .....	\$7,052,676 00
For paying claims for subsistence furnished the army during the rebellion .....	87,444 61
[During the fiscal year ending June 30, 1868, claims amounting to this sum were allowed. Should the payments of these claims be continued, it is estimated the same amount will be required for the fiscal year ending June 30, 1870.]	
For subsistence of Indians .....	347,248 28
[During the fiscal year ending June 30, 1868, subsistence stores valued at this amount were issued to Indians, which sum has not been refunded by the Department of the Interior. Should these issues be continued, it is estimated the same amount will be required for the fiscal year ending June 30, 1870.]	
Total .....	<u>7,487,368 89</u>

NOTE.—In estimating the price of the ration at thirty cents, the following expenses are included: Cost at places of purchase, losses from ordinary wastage in issuing, from wrecks and damages in transportation, and from deterioration at southern and remote posts and in the field, preserving provisions, erecting and repairing ovens for baking bread, and the necessarily increased cost of the subsistence of enlisted men when travelling or detached under circumstances rendering it impracticable to issue their rations in kind.

OFFICE OF COMMISSARY GENERAL OF SUBSISTENCE, *Washington, D. C., September 25, 1868.*  
A. B. EATON, *Commissary General Subsistence.*

## ORDNANCE OFFICE.

ORDNANCE OFFICE, WAR DEPARTMENT,  
Washington, September 9, 1868.

SIR: I have the honor to submit herewith the annual estimate of funds required for the service of the ordnance department during the fiscal year ending June 30, 1870.

Very respectfully, your obedient servant,

A. B. DYER,

*Brevet Major General, Chief of Ordnance.*

Hon. J. M. SCHOFIELD,  
*Secretary of War.*

*Estimate of appropriations under the control of the War Department, required for the ordnance service during the fiscal year ending June 30, 1870.*

Heads of appropriations.	Amount required to be appropriated for the fiscal year ending June 30, 1870.	Estimate of balance of appropriations unexpended on June 30, 1869, which may be applied to the service of the next fiscal year.	Appropriations for the service of the fiscal year ending June 30, 1869.
For the armament of fortifications .....			
For the current expenses of the ordnance service.....	\$400,000		\$200,000
For ordnance, ordnance stores and supplies.....		\$9,000,000	
For manufacture of arms at the national armory .....		700,000	
For repairs and improvements at armories and arsenals, viz :			
Rock Island armory and arsenal, Rock Island, Ill. ....	1,550,000		480,000
Augusta arsenal, Augusta, Ga.....	8,000		10,000
Binicia arsenal, Binicia, Cal.....	105,500		10,000
Charleston arsenal, Charleston, S. C.....	2,700		
Columbus arsenal, Columbus, Ohio.....	20,000		
Fort Monroe arsenal, Old Point Comfort, Va.....	1,000		4,500
Leavenworth arsenal, Leavenworth, Kan.....	13,000		5,000
Pikesville arsenal, Pikesville, Md.....	500		800
San Antonio arsenal, San Antonio, Texas.....	14,000		
Washington arsenal, Washington, D. C.....	24,000		
Watertown arsenal, Watertown, Mass.....	135,000		15,000
For contingencies of arsenals .....	50,000		

## EXPLANATIONS AND DETAILS OF THE FOREGOING ESTIMATE.

*Ordnance service.*—The amount estimated for under this head is required to defray the expenses at the arsenals of receiving stores and issuing arms and other ordnance supplies: of police and office duties; of rents, tolls, fuel and lights; of stationery and office furniture; of tools and instruments for use; of public animals, forage and vehicles; incidental expenses of the ordnance service, including those attending practical trials and tests of ordnance, small-arms and other ordnance supplies.

*Ordnance, ordnance stores, and supplies.*—The amount that may be available under this head will be applicable to the payment of all expenses for the purchase, manufacture, and repair of field, siege, and heavy cannon, carriages, implements, equipments, ammunition, small-arms, accoutrements, and equipments for infantry, cavalry, and artillery, with the appendages and parts pertaining thereto, and other ordnance stores, including packing boxes and saddlers' and armorers' tools for repairs in the field and at depots.

*Manufacture of arms.*—The amount that may be available under this head will be applicable to the manufacture of new breech-loading arms, and to the alteration of muzzle-loaders to breech-loaders.

## REPAIRS AND IMPROVEMENTS AT ARMORIES AND ARSENALS, VIZ :

*Rock Island armory and arsenal, Rock Island, Illinois.*

1st. For barracks for enlisted men, fire-proof, and of Joliet stone.....	\$200,000
2d. For permanent offices, fire-proof, and of Joliet stone.....	90,000
3d. For subaltern officers' quarters, of Joliet stone, one double and one single block.....	55,000
4th. For guard-house, fire-proof, and of Joliet stone.....	30,000
5th. For railroad and wagon road bridge to connect Rock island with the cities of Davenport and Rock Island, in addition to \$200,000 already appropriated.....	800,000
6th. For continuation of work on development of water-power.....	200,000
7th. For construction of permanent wagon road bridge to connect Rock Island with the town of Moline.....	125,000
8h. For tools, machinery, &c.....	50,00
Total.....	<u>1,550,000</u>

*Remarks.*—1st. The present accommodations for enlisted men are suitable for the purpose, being extremely temporary, cold, and unhealthy, and entirely too small for the number of men authorized to be stationed here, and which ought to be increased.

2d. The present offices are temporary and very cold and unhealthy in the winter season, it being almost impossible to heat them for comfortable occupancy.

3d. The quarters now occupied by the subaltern officers at this arsenal are of a very temporary character, are fast deteriorating, and will be entirely unfit for occupation by the time permanent quarters can be built.

4th. There is no guard-house, no dark prison, or means of properly confining prisoners here. It is deemed better to build a permanent guard-house and prisons at once than to build temporary ones now and permanent ones hereafter.

5th. The public interest requires the construction of this bridge, and the sum of two hundred thousand dollars (\$200,000) having been already appropriated, economy requires that work on the bridge be prosecuted to completion as rapidly as practicable after it shall have been commenced.

6th. The amount already appropriated and expended and being expended on this work would seem to demand that it should be prosecuted to completion contemporaneously with the construction of shops.

7th. The public interest requires that a permanent wagon-road bridge be built at this point as soon as practicable, the old bridge having been carried away by ice last spring.

8th. This amount is not deemed too great to furnish the new shop, for which appropriation has been made and which is now in process of erection, with its appropriate machinery, and it is hoped that the shop will be ready for occupancy by the time that this machinery can be constructed, after July 1, 1869.

*Augusta arsenal, Augusta, Georgia.*

1st. For extension and improvement of soldiers' barracks.....	\$2,800
2d. For repairs of buildings and machinery.....	400
3d. For quarters for married soldiers.....	3,200
4th. For erection of blacksmiths' shops.....	1,600
Total.....	<u>8,000</u>

*Remarks.*—1st. Required to give sufficient room in the barracks for the enlisted men, with proper light and ventilation.

2d. To keep these in good order.

3d. There are now no quarters for married men at this arsenal. These men and their families are occupying temporary wooden buildings at a considerable distance from barracks, or living off the post.

4th. The building now used as a blacksmith's shop is a temporary wooden shed. It is an insecure building, and is located at an inconvenient distance from the other shops.

*Benicia arsenal, Benicia, California.*

1t. For permanent barracks for one hundred enlisted men, with cistern for the same.....	\$53,000
2d. For guard-house and fire engine-house under one roof.....	11,500
3d. For brick stables.....	9,000
4th. For officers' quarters.....	18,000
5th. For artesian well.....	14,000
Total.....	<u>105,500</u>

*Remarks.*—1st. There are no permanent barracks now at this arsenal, and the enlisted men are quartered in an old wooden building, not plastered or lined, with a decayed shingle roof and decayed weather-boarding. There is also not sufficient space in this building for the proper accommodation of the men. The cistern is necessary, as all the rain water that can be obtained is needed for the use of the post.

2d and 3d. The guard-house and stable, now in use, are old buildings put up for temporary service and always requiring repair. Instead of constant expenditures for patching up these buildings, it is better to erect permanent structures.

4th. Another set of quarters is required for the accommodation of additional officers at this post.

5th. The yearly cost of water to the government, in gold, is \$1,080. An artesian well would save the above sum to the government yearly, and would furnish a sufficient supply of water in case of fires and for irrigation. The cost of sinking one, or the depth it would be necessary to attain, cannot be definitely stated; the amount asked for is considered a sufficient sum to justify the attempt to obtain water at this post by artesian boring.

*Charleston arsenal, Charleston, South Carolina.*

For building a guard-house at front gate..... \$2,700

*Remarks.*—There is no guard-house at this post. an old wooden laboratory building at a distance from the gate and from the prisoners' cell has been used as a guard-house, but this arrangement is insecure and inconvenient.

*Columbus arsenal, Columbus, Ohio.*

1st. For erecting a brick armory and smith's shop..... \$15,000

2d. For grading and draining public grounds..... 5,000

Total..... 20,000

*Remarks.*—1st. There are now no permanent buildings at the arsenal suitable for these purposes, and work of the kind cannot be carried on in the storehouses where there are no fires for fire places, and where fires should not be allowed.

2d. The ground purchased for the site of the arsenal requires further grading and improving.

*Fort Monroe arsenal, Old Point Comfort, Virginia.*

For painting and repairing public buildings and enclosures..... \$1,000

*Remarks.*—All painted work exposed to the action of the weather in this climate requires frequent painting for its preservation.

*Leavenworth arsenal, Leavenworth, Kansas.*

For repairs and preservation of public buildings, sewers and drains, and for improving public grounds..... \$13,000

*Remarks.*—To preserve and keep in good order the buildings and grounds of this post.

*Pikesville arsenal, Pikesville, Maryland.*

or repairs of fences, drains and pumps..... \$500

*Remarks.*—To keep them in good order.

*San Antonio arsenal, San Antonio, Texas.*

1st. For erecting a stone building for stable, wagon-house, and store-room for forage, harness and tools..... \$5,000

2d. For taking down walls and rebuilding with cut stone the building used as an armory..... 9,000

Total..... \$14,000

*Remarks.*—1st. The building now used for a stable and wagon-house is an old rickety affair, not weather-proof, and liable to be destroyed by the first severe storm. It is an adobe building, irreparable and in an inconvenient position. This building should be torn down and a new stable built.

2d. This building was commenced before the rebellion and the walls finished up to the window sills with cut stone, when it was abandoned. The rebels finished the exterior with rough stone, (soft rock,) and the interior has never been finished. As it now stands this building is not weather proof and really is not worth repairing. Owing to the constant requests of officers stationed with troops in the State to have arms repaired, a workshop of some kind is absolutely required. This building is the only available one for the purpose and as it has already been provided with a good foundation and the walls partly finished with cut stone, it is recommended that it be completed as originally designed.

*Washington arsenal, Washington, District of Columbia.*

1st. For repairs and improvements to the post.....	\$10,000
2d. For magazine on government reservation.....	14,000
Total.....	<u>24,000</u>

*Remarks.*—1st. For the purpose of keeping the arsenal grounds in good order, including sewerage, laying gutters, grading, &c.

2d. The immediate locality near the arsenal is becoming very thickly settled, and it is deemed necessary to remove the whole of the powder, and loaded shells, and fixed ammunition to a safer locality. The government reservation is large enough for the construction of additional magazines.

*Watertown arsenal, Watertown, Massachusetts.*

1st. For an iron railing to enclose the entire arsenal grounds.....	\$98,500
2d. For the erection of a magazine for fixed ammunition, 200 feet long.....	21,500
3d. For additional barracks for enlisted men.....	10,000
4th. For additions to, and repairs of machinery and the post.....	5,000
Total.....	<u>135,000</u>

*Remarks.*—1st. This is required for the security and protection of the public property and for the preservation and maintenance of military discipline.

3d. The ammunition is now insecurely stored in a wooden building which requires two night watchmen, and which from its close proximity to private dwellings, the laboratory and shops, constantly endangers life and property.

3d. The present quarters for enlisted men were erected for a much smaller force than is now required for the post and are wholly inadequate to the wants of the company. The addition is necessary for the health and comfort of the men.

4th. To provide suitable machinery required for the operations of this arsenal of construction and to keep the post in good order.

Contingencies of arsenals..... \$50,000

*Remarks.*—To meet such unforeseen expenditures for repairs at arsenals as accidents or other contingencies during the year may render necessary.

A. B. DYER.

*Brevet Major General, Chief of Ordnance.*

ORDNANCE OFFICE, September 9, 1868.

## MILITARY ACADEMY.

WAR DEPARTMENT,  
OFFICE OF THE INSPECTOR OF THE MILITARY ACADEMY,  
Washington, October 31, 1868.

SIR: I have the honor to submit herewith an estimate of funds required for the support of the United States Military Academy during the fiscal year ending June 30, 1870, with the following remarks upon the several items:

## CURRENT AND ORDINARY EXPENSES.

The present estimate is \$10,875 less than that of last year, and \$5,125 more than was appropriated. The details differ but little from those of former estimates, the reduction being mainly caused by the total omission of an hitherto large item. The only additions are: One of \$500 for fitting up the gymnasium, and one of \$1,000 for contingencies of the superintendent, which was last year made a separate head of appropriation, and \$500 appropriated; but this sum was found insufficient, and an increase is asked.

The present gymnastic apparatus is very old and inefficient, and needs replacement. The importance of providing suitable in-door physical exercise and relaxation for the cadets in bad weather and during the intervals of study will not be questioned, it is believed.

The unusually large reduction of the appropriations asked last year

occasioned embarrassment; and it is therefore hoped that favorable consideration of the necessities of the institution may be given the coming year.

#### INCREASE AND EXPENSE OF LIBRARY.

The amount asked is the same as for the past two fiscal years, and \$1,000 more than was last appropriated. The increase is desired in order that it may be used for the future pay of the assistant librarian, an old soldier, whose term of enlistment is again about to expire, and who does not wish to re-enlist any more. His twenty years of service in the library has made him almost indispensable to the academy, and he deserves a little higher compensation, his present pay and allowances being less than one-half of what is paid to librarians elsewhere, who have no greater responsibilities than himself.

#### FORAGE FOR ARTILLERY AND CAVALRY HORSES.

The amount asked is based upon the average daily cost of foraging the requisite number of seventy-six animals, less the probable amount available from previous appropriations.

#### GAS-PIPES, GASOMETERS, AND RETORTS.

The amount uniformly asked for and appropriated, and which experience has shown to be the average annual cost of repairs.

#### FURNITURE FOR CADETS' HOSPITAL.

The present furniture is very old, and much of it unsuitable for a comfortable hospital. The sum requested will enable the surgeon to make the needed improvements in hospital furniture.

#### SUPPLYING HORSES FOR ARTILLERY AND CAVALRY PRACTICE.

The present estimate is one-half of what was appropriated for the existing year, and will about suffice to replace unserviceable horses and keep up the requisite number.

#### REPAIRS OF OFFICERS' QUARTERS.

The sum requested is the same as is usually appropriated. Most of the buildings are very old, and require constant attention, as well as the addition of some of the modern conveniences to fit them for their uses.

#### MATERIALS FOR SUBALTERN OFFICERS' QUARTERS.

The sum asked is necessary to *complete* the building under construction, which, with those now occupied, will afford the much-needed accommodations for all the officers at the post.

#### FUEL FOR CADETS' MESS-HALL.

The amount requested is the same as appropriated the past two years.

#### FIRE-PROOF BUILDING FOR PUBLIC OFFICES.

The appropriation asked for is to complete the building already commenced, for which only \$15,000 has been appropriated as yet.

#### REBUILDING NORTH WHARF.

The present wharf at which all the coal, forage, heavy ordnance, and supplies of every kind are landed is nearly thirty years old. It is in

so worn-out a condition that it is not deemed prudent to erect upon it the permanent derrick authorized two years ago, and which is almost indispensable for safe and economical service.

#### REFLOORING ACADEMIC BUILDING AND CADETS' BARRACKS AND HOSPITAL.

The original soft white pine floors of these buildings have become so worn that they must be removed. The amount asked, added to the \$1,500 appropriated last year, will finish the work.

#### SEWERS AND DRAINAGE.

The accompanying letter of the post surgeon is submitted in support of this new estimate. Nothing at West Point has been so neglected as the important subject of sewerage and drainage. With the present arrangements, all the care and attention bestowed upon them cannot prevent them from becoming offensive. The grounds are admirably adapted to the improvements contemplated, and the amount asked for is to commence a brick sewer which will thoroughly drain the grounds and quarters.

#### COAL-HOUSE.

This proposed building has been long wanted, particularly during the protracted winter in that region, when the fuel is frequently buried under snow and ice. The amount requested, though it may appear large for the object in view, is no more than required for a substantial stone building, when *any* available and convenient site will require extensive blasting to prepare it for the superstructure.

#### OPENING AND REPAIRING ROADS.

This appropriation is asked to secure access to new sand and gravel pits in the valley, and to repair the road leading west.

#### STABLE AND FORAGE-HOUSE.

This is needed to replace the temporary wooden structures now in use, and which in the severe winter months do not afford adequate protection either to the working animals or the forage for them.

The appropriations for the fire-proof building, the new wharf, and the coal-house are especially recommended by the Board of Visitors in their report.

The total amount asked for is nearly \$3,000 less than the estimate submitted last year.

Very respectfully, your obedient servant,

ED. SCHRIVER,

*Inspector of the Military Academy.*

The Hon. SECRETARY OF WAR.

#### *Estimate of funds required for the service of the United States Military Academy during the fiscal year ending June 30, 1870.*

Current and ordinary expenses.....	\$61,930
Increase and expense of library .....	3,000
Forage for artillery and cavalry horses, (\$12,000, less amount probably available June 30, 1869, \$8,000,) .....	4,000
Gas-pipes, gasometers, and retorts .....	600
Furniture for cadets' hospital .....	500
Supplying horses for artillery and cavalry practice .....	2,000
Repairs and additions to officers' quarters .....	5,000
Materials for subaltern officers' quarters.....	5,000



Fuel for cadets' mess-hall, shoe and tailors' shops and laundry .....	\$3,000
Fire-proof building for public offices, (in addition to amount granted,) .....	20,000
Rebuilding north wharf .....	5,000
Re-flooring academic buildings, cadet barracks and hospital .....	1,000
Sewers and drainage .....	10,000
Coal-house .....	10,000
Opening and repairing roads .....	2,500
Stables and forage-house for government working animals .....	10,000
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	143,530
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## WAR DEPARTMENT,

*Office Inspector of the Military Academy,  
Washington, October 31, 1868.*

ED. SCHRIVER,  
*Inspector Military Academy.*

*Details of the estimate for current and ordinary expenses.*

## REPAIRS AND IMPROVEMENTS.

Timber, plank, boards, joists, shingles, slate, &c. ....	\$6,000
Nails, locks, screws, butts, glass, paints, &c. ....	3,000
Brick, lime, cement, hair, paints, &c. ....	2,000
Iron, steel, horseshoes and nails, &c. ....	1,500
Pay of citizen mechanics .....	7,000
	<hr/>
	\$19,500

## FUEL AND APPARATUS.

Coal, 900 tons, at \$3. ....	7,200
Wood, 500 cords, at \$7. ....	3,500
Stoves, grates, furnaces, ranges, fire-brick, repairs, &c. ....	1,400
	<hr/>
	12,100

## FORAGE FOR DRAUGHT ANIMALS.

Hay, 30 tons, at \$22. ....	660
Oats, 800 bushels, at \$80. ....	640
Feed, (shorts and middlings,) 5 tons, at \$40. ....	200
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	1,500

## POSTAGE AND TELEGRAMS.

Postage, telegrams, &c. ....	200
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## STATIONERY.

Books, paper, envelopes, quills, steel pens, &c. ....	500
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## TRANSPORTATION.

Of materials, ferriages, &c. ....	500
Of cadets discharged from service .....	800
	<hr/>
	1,300

## PRINTING.

Materials for office .....	200
Diplomas for graduates .....	100
Cadet registers, class reports, blanks, &c. ....	1,000
Compensation to pressman and lithographer, (in addition to extra pay,) per act of April 23, 1856, each \$50 .....	100
	<hr/>
	1,400

## CLERKS.

Disbursing officers' and quartermasters' clerks .....	1,650
Adjutants' clerk .....	1,500
Treasurers' clerk .....	1,500
	<hr/>
	4,650

## MISCELLANEOUS AND INCIDENTAL EXPENSES.

Gas, coal oil, &c., for lighting academy, cadet barracks, mess-hall, hospital, offices, and stables .....	4,000
Brooms and brushes, tubs and pails, wages of cleaners of cadets' barracks, &c. ....	1,500
Chalk, sponge, slates, &c., for recitation rooms .....	150
Music, instruments and repairs for band, &c. ....	100
Water-pipes, plumbing, repairs, &c. ....	200

## ESTIMATES OF APPROPRIATIONS.

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Scrubbing public buildings not quarters.....	\$560
Fitting up gymnasium .....	500
Compensation to librarian, (in addition to his pay as an officer,) per act of April 23, 1856.....	120
Compensation to assistant librarian, (in addition to pay as a soldier and extra-duty allowance,) per act of April 23, 1856.....	120
Compensation to non-commissioned officer in charge of mechanics and other labor of the post, (in addition to his pay and extra-duty allowance,) per act of April 23, 1856 .....	50
Compensation to soldier writing in adjutant's office, (in addition to his pay and extra-duty allowance,) per act of April 23, 1856.....	50
Compensation to organist of chapel.....	200
Contingencies of the superintendent .....	1,000
	<hr/> \$10,350

## DEPARTMENT OF CIVIL AND MILITARY ENGINEERING.

Military models and maps for instruction, text-books, and works of reference for instructors.....	500
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## DEPARTMENT OF NATURAL AND EXPERIMENTAL PHILOSOPHY.

Repairs of instruments, clocks, &c.....	\$300
Compensation to attendant, (in addition to his pay and extra-duty allowance as a soldier,) per act of April 23, 1856.....	50
	<hr/> 350

## DEPARTMENT OF MATHEMATICS.

Theodolite (new one required) .....	200
Text-books for instructors .....	15
Repairs of instruments .....	20
	<hr/> 235

## DEPARTMENT OF DRAWING.

Lead-pencil models for the second class .....	50
Colored models for second class .....	50
Photographical models for third class .....	30
Architectural models for third class.....	30
Lead-pencil models for third class .....	30
Permanent wooden portfolios for second and third class models.....	200
Paper, colors, lead pencils and brushes, for instructors.....	10
	<hr/> 400

## DEPARTMENT OF FRENCH.

Text-books and stationery for use of instructors.....	50
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## DEPARTMENT OF ETHICS.

Text-books and stationery for the use of instructors .....	50
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## DEPARTMENT OF SPANISH.

Text-books and stationery for the use of instructors.....	50
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## DEPARTMENT OF CHEMISTRY, MINERALOGY, AND GEOLOGY.

Yearly supply of chemicals glass-ware, porcelain jars, &c.....	\$1 200
Gas furnace for organic analysis, in addition to former estimate.....	225
Practical instruction in photography .....	125
Improved instrument for spectral analysis, in addition to amount granted last year .....	325
Repairs and improvements of galvanic-magnetic-electro, magneto-electric, and electro-magnetic apparatus .....	400
Rough specimens, files, alcohol, and other materials necessary in practical study of mineralogy and geology.....	250
Fossils, illustrating paleontology, for daily use in sections .....	150
Gradual increase of cabinet .....	600
Wild's magneto-electric machine, in addition to amount granted last year.	2,500
Wheatstone's rheostat .....	70
Set of German glass crystals, illustrating crystallography.....	250
Diagrams of furnaces, and illustrations of geological phenomena .....	150
Incidental expenses, expressage, carpenter work, &c. ....	100
Compensation to attendant, (in addition to his pay and extra-duty allowance as a soldier,) per act of April 23, 1856.....	50
	<hr/> 6,395

## DEPARTMENT OF ARTILLERY, CAVALRY, AND INFANTRY TACTICS.

Tan bark for riding-hall and gymnasium.....	\$150
Coal and oil for shops.....	150
Tools, solder, rotten-stone, emery, &c. ....	100
Camp colors, flags, stools, tent floors, lockers, &c., for camp.....	750
Foils, masks, plastrous gloves, &c , for fencing .....	250
	<hr/> \$1,400

## DEPARTMENT OF PRACTICAL ENGINEERING.

Lumber, tracing tapes, hand levels, prismatic compasses, signal apparatus, &c..	500
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## DEPARTMENT OF ORDNANCE AND GUNNERY.

Models and drawings for instruction, and text-books for instruction.....	500
Total.....	<hr/> 61,930 <hr/>

UNITED STATES MILITARY ACADEMY,  
*West Point, October 26, 1868.*

GENERAL: My attention having been recently drawn to the subject of drainage and sewerage in certain directions where the system in use is objectionable, and where conditions exist calculated to propagate and probably produce disease, I would respectfully submit to you the following considerations having in view the maintenance of that high standard of health which it is so desirable to secure for this command:

Sanitary arrangements, to be efficient, must secure purity of the atmosphere, particularly by immediate and complete removal of all filth and refuse. This requires house, road and sub-soil, drainage, and an abundant supply of water, which provides the cheapest, best and most effectual means for suspending and conveying away these matters. The water supply is at this time being augmented, and the additional sewers and water-closets required will be in continuation of what is already accomplished of a system of sewerage. The water supply for the post should be such as to deliver water constantly and copiously as may be required at all seasons. This is an indispensable requirement.

"In order that sewers may be efficient, (says a recent writer on hygiene,) they must be well constructed, have a proper fall and water supply, and be properly ventilated. \* \* They must never open into the basement of a house, as no traps will prevent the gases from rising into the warmer atmosphere of a dwelling house; but they should open into detached or semi-detached buildings, with good ventilation in the connecting passage."

The sub-soil (covered) drains which now deliver their contents above ground, should be continued (covered) to the river below the level of low water. This will tend to purify the air along the river side, and cause less deposit to be made of filthy mud; it would also obviate exposure of this matter to the sun impregnating the atmosphere with effluvia, which is an annual nuisance in summer, and would prevent certain winds from entering and blowing up the sewers the gaseous emanations. The sewers and drains should be frequently flushed, and be so trapped also as to prevent any back draught and effluvia being delivered into the houses and water-closets. The supply of water should be constant.

The elevated situation of the academy is such as to facilitate by a rapid fall the out-flow of refuse along the drains into the river. The numerous cess-pools which have for so many years been the receptacles for excrementitious matters should be replaced by proper water-closets, connected with the sub-soil sewers running to the river.

Covered cess-pits (without outlet except the soil surrounding them) now receive excrementitious matters from the cadets' hospital, and at most of the quarters of the officers and professors. Open cess-pits are in use at the band barracks, the officers' mess and the hotel; the arrangement of privies for the soldiers and their families at Camptown, Logtown and band barracks are objectionable, being cess-pits. I would suggest, however, that the plan of drainage and sewerage should be such for them as would not be inconsistent with enlarged and improved structures which may be built at some future time.

Experience teaches that the health of all in a community depends upon the salubrity of the poorest, and although those whose system of sewerage and cleansing are worst would be the most liable to the incursion of malignant disease, the nidors so afforded by them would be a source of peril to all classes.

I am, general, with much respect, your obedient servant,

T. A. MCPARLIN,

*Surgeon, Brevet Brigadier General U. S. A.*

General T. G. PITCHER,

*Sup't N. Y. Military Academy, West Point, N. Y.*

#### ENGINEER CORPS.

##### HEADQUARTERS CORPS OF ENGINEERS,

*Washington, D. C., October 22, 1868.*

GENERAL: I have the honor to submit herewith estimates of amounts required to be appropriated for the fiscal year ending on the 30th of June, 1870, as follows:

For fortifications.....	\$2, 360, 500
For river and harbor improvements, &c.....	7, 223, 250
For public buildings and grounds, and for compensation of persons employed upon them; for continuing the construction of the Washington Aqueduct, and for supervision and repair of existing portions of the same.....	1, 262, 768
For compensation of clerks, messengers and laborer, and for contingent expenses of office of the chief of engineers....	30, 420
	<u>10, 876, 918</u>

Very respectfully, your obedient servant,

A. A. HUMPHREYS,

*Brigadier General of Engineers, Commanding.*

Major General J. M. SCHOFIELD,

*Secretary of War.*

**Designation of the appropriation.**

Designation of the appropriation.	Reference to laws by which the last appropriation was made.			Balances of appropriations made prior to commencement of last session of Congress.			Estimate of appropriations required for the fiscal year ending on the 30th of June, 1870.	Estimate of balances of appropriations unexpended on the 30th of June, 1869, which may be applied to service of the next fiscal year.	Appropriations for the fiscal year, 1869.
	Date.	Vol.	Page.	Sec.	Unexpended on the 1st of July, 1868.	Necessary to execute contracts or pay expenditures properly chargeable to each balance.			
For Fort Wayne, near Detroit, Michigan.....	June 12, 1866	14	61	1	\$24, 004 82	\$24, 004 82	\$0	\$0	\$0
For repairing Fort Niagara, New York.....	Feb. 28, 1865	13	443	1	10 06	10 06	25, 000 00	25, 000 00	25, 000 00
For repairing Fort Ontario, New York.....	June 12, 1866	14	61	1	4, 833 21	4, 833 21	50, 000 00	50, 000 00	50, 000 00
For Fort Montgomery, at outlet of Lake Champlain, New York.....	Mar. 2, 1867	14	488	1	1, 725 28	1, 725 28	25, 000 00	25, 000 00	25, 000 00
For Fort Knox, at Narrows, Penobscot river, Maine.....	Feb. 28, 1865	13	443	1	122 82	122 82	25, 000 00	25, 000 00	25, 000 00
For Fort Poplar, at entrance of Kennebec river, Maine.....	June 12, 1866	14	61	1	44 31	44 31	50, 000 00	50, 000 00	50, 000 00
For Fort Gorges, on Hog Island ledge, Portland harbor, Maine.....	Mar. 2, 1867	14	488	1	2, 409 12	2, 409 12	25, 000 00	25, 000 00	25, 000 00
For Fort Greble, Portland harbor, Maine.....	Mar. 2, 1867	14	488	1	25, 531 17	25, 531 17	50, 000 00	50, 000 00	50, 000 00
For Fort Scammel, Portland harbor, Maine.....	Mar. 2, 1867	14	488	1	11, 001 70	11, 001 70	50, 000 00	50, 000 00	50, 000 00
For Fort McClary, Portsmouth harbor, New Hampshire.....	Mar. 2, 1867	14	488	1	559 01	559 01	75, 000 00	75, 000 00	75, 000 00
For Fort Warren, Boston harbor, Massachusetts.....	Mar. 2, 1867	14	488	1	14, 093 81	14, 093 81	100, 000 00	100, 000 00	100, 000 00
For Fort Winthrop, Boston harbor, Massachusetts.....	Mar. 2, 1867	14	488	1	9, 000 00	9, 000 00	75, 000 00	75, 000 00	75, 000 00
For Fort Independence, Boston harbor, Massachusetts.....	Mar. 2, 1867	14	488	1	14, 179 23	14, 179 23	50, 000 00	50, 000 00	50, 000 00
For fort at entrance of New Bedford harbor, Massachusetts.....	Mar. 2, 1867	14	488	1	187 52	187 52	50, 000 00	50, 000 00	50, 000 00
For Fort Schuyler, East river, New York.....	Mar. 2, 1867	14	488	1	14, 025 00	14, 025 00	50, 000 00	50, 000 00	50, 000 00
For fort at Willet's Point, opposite Fort Schuyler.....	Mar. 2, 1867	14	488	1	33, 627 73	33, 627 73	90, 000 00	90, 000 00	90, 000 00
For repairs of Fort Columbus, Castle Williams, South battery, and Fort Wood, in New York harbor.....	July 2, 1864	13	353	1	5, 000 00	5, 000 00	80, 000 00	80, 000 00	80, 000 00
For fort on site of Fort Tompkins, Staten Island, New York.....	Mar. 2, 1867	14	488	1	33, 692 37	33, 692 37	150, 000 00	150, 000 00	150, 000 00
For Fort at Sandy Hook, New Jersey.....	Mar. 2, 1867	14	488	1	1, 846 68	1, 846 68	35, 000 00	35, 000 00	35, 000 00
For Fort Mifflin, near Philadelphia, Pennsylvania.....	June 12, 1866	14	61	1	9, 065 98	9, 065 98	70, 000 00	70, 000 00	70, 000 00
For Fort Delaware, on Delaware river.....	Feb. 20, 1865	12	655	1	33, 723 59	33, 723 59	100, 000 00	100, 000 00	100, 000 00
For Fort Monroe, Hampton roads, Virginia.....	Mar. 2, 1867	14	488	1	15 70	15 70	50, 000 00	50, 000 00	50, 000 00
For Fort Clinch, Amelia Island, Florida.....	Mar. 2, 1867	14	488	1	4, 806 34	4, 806 34	150, 000 00	150, 000 00	150, 000 00
For Fort Taylor, Key West, Florida.....	Mar. 2, 1867	14	488	1	10, 892 37	10, 892 37	100, 000 00	100, 000 00	100, 000 00
For Fort Jefferson, Garden Key, Florida.....	Mar. 2, 1867	14	488	1	11, 745 83	11, 745 83	75, 000 00	75, 000 00	75, 000 00
For Fort Gaines, at entrance of Mobile bay.....	June 21, 1860	19	167	2			50, 000 00	50, 000 00	50, 000 00
For Fort Jackson, Mississippi river.....	June 20, 1863	12	655	1			75, 000 00	75, 000 00	75, 000 00
For Fort St. Philip, Mississippi river.....	Feb. 20, 1863	12	655	1			75, 000 00	75, 000 00	75, 000 00
For Fort Livingston, Barrataria bay, Louisiana.....	Mar. 2, 1867	11	191	1			50, 000 00	50, 000 00	50, 000 00

For fort at Fort Point, California.....	Mar. 2, 1867	14	498	1	696 08	696 08	900,000 00	.....
For fort at Lime Point, California.....	Mar. 2, 1867	14	498	1	655 00	655 00	900,000 00	.....
For fort at Alcatraz Island, California.....	Mar. 2, 1867	14	498	1	723 75	723 75	100,000 00	.....
For barracks for engineer troops, at the depot of engineer supplies near St. Louis, Mo.....	Mar. 2, 1867	14	498	1	.....	.....	96,000 00	.....
For barracks for engineer troops at the depot of engineer supplies at Willet's Point, N. Y.....	Mar. 2, 1867	14	498	1	.....	.....	15,000 00	.....
Total.....							2,360,500 00	.....

NOTE.—No special appropriation was made for the year ending on the 30th of June, 1868, for either of the forts or barracks estimated for herein. The operations at the several forts since the commencement of that year, (1st July, 1868,) have been carried on out of unexpended balances of previous appropriations and from the appropriation by act of June 8, 1868, of \$200,000, "for the preservation and necessary repairs of fortifications and the works of defence."

Respectfully submitted :

Major General J. M. SCHOFIELD, *Secretary of War.*

HEADQUARTERS CORPS OF ENGINEERS, Washington, October 22, 1868.

A. A. HUMPHREYS,  
*Brigadier General of Engineers, Commanding.*

## ESTIMATES OF APPROPRIATIONS.

*Estimate of amounts required to be appropriated for harbor and river improvements and for surveys during the fiscal year commencing on the 1st day of July, 1869, and ending on the 30th day of June, 1870.*

Designation of the appropriation.	Reference to laws by which the last appropriation was made.				Balances of appropriations made prior to commencement of last session of Congress.		Estimate of appropriations required for the fiscal year ending on the 30th of June, 1870.	Estimate of balance of appropriations unexpended on the 30th of June, 1869, which may be applied to service of the next fiscal year.	Appropriations for the fiscal year ending on the 30th of June, 1869.
	Date.	Volume.	Page.	Section.	Unexpended on the 1st of July, 1868.	Necessary to execute contracts or pay expenditures properly chargeable to each balance.			
For improving Kennebec river, Maine.	March 2, 1867	14	420	1	\$23,500 00	\$23,500 00	\$30,000 00		
For improving St. Croix river.	March 2, 1867	14	420	1	15,000 00	15,000 00	35,000 00		
For improving Suco river, Maine.	March 2, 1867	14	420	1	2,000 00	2,000 00	75,000 00		
For sea-wall on Great Brewster Island, Boston harbor, Massachusetts.	June 12, 1866	14	61	1	251 21	251 21	25,000 00		
For improving harbor at Boston, Massachusetts.	March 2, 1867	14	420	1	220,800 00	220,800 00	290,000 00		
For improving harbor at Plymouth, Massachusetts.							8,000 00		
For removing rocks in New Haven harbor, Connecticut.	March 2, 1867	14	469	1	1,550 00	1,550 00	30,000 00		
For improving harbor at Westport, Connecticut.	March 2, 1867	14	421	1	50 00	50 00	10,000 00		
For improving harbor at Providence, Rhode Island.	March 2, 1867	14	421	1	100 00	100 00	8,000 00		
For improving harbor at Pawtucket, Rhode Island.	July 25, 1868						40,000 00		
For removing obstructions in East river, including Hellgate.	March 2, 1867	14	420	1	165,888 00	165,888 00	160,000 00		
For improving Hudson river, New York.	June 23, 1866	14	71	1	400 00	400 00	50,000 00		
For improving Susquehanna river, Maryland.	March 2, 1867	14	420	1	507 77	507 77	108,000 00		
For improving Patuxent river, Maryland.	March 2, 1867	14	418	1	9,245 50	9,245 50	30,000 00		
For examinations and surveys on the Atlantic coast, including works of improvement for which appropriations have heretofore been made.									
For improving harbor at Superior City, Wisconsin.	March 2, 1867	14	419	1	43,000 00	43,000 00	100,000 00		
For improving harbor at Ontonagon, Michigan.	March 2, 1867	14	420	1	62,600 00	62,600 00	98,000 00		
For improving Eagle harbor, Michigan.	March 2, 1867	14	419	1	54,000 00	54,000 00	66,000 00		
For improving harbor at Marquette, Michigan.	March 2, 1867	14	419	1	50,000 00	50,000 00	100,000 00		
For improving St. Mary's river, Michigan.	March 2, 1867	14	419	1	40,504 85	40,504 85	40,000 00		
For improving harbor at Green bay, Wisconsin.	March 2, 1867	14	419	1	18,500 00	18,500 00	82,500 00		
For improving harbor at Manitowish, Wisconsin.	March 2, 1867	14	419	1	16,993 93	16,993 93	27,500 00		
For improving harbor at Sheboygan, Wisconsin.	March 2, 1867	14	419	1	4,598 91	4,598 91	49,000 00		
For improving harbor at Milwaukee, Wisconsin.	June 23, 1866	14	73	1	38,283 51	38,283 51	42,000 00		
For improving harbor at Racine, Wisconsin.	March 2, 1867	14	419	1	9,409 77	9,409 77	40,000 00		
For improving harbor at Kenosha, Wisconsin.	June 23, 1866	14	72	1	3,434 95	3,434 95	35,000 00		
For improving harbor of Michigan City, Indiana.	June 23, 1866	14	73	1	33,703 15	33,703 15	13,000 00		
For improving harbor at St. Joseph's, Michigan.	June 23, 1866	14	73	1	49,400 00	49,400 00	35,500 00		
For improving harbor at South Haven, Michigan.	March 2, 1867	14	419	1	173 30	673 30	69,000 00		
For improving harbor at Grand Haven, Michigan.	March 2, 1867	14	419	1	11,000 00	11,000 00	43,000 00		
For improving harbor at White River, Michigan.	March 2, 1867	14	419	1	27,001 69	27,001 69	75,000 00		

For improving harbor at Muskegon, Michigan.....	March 2, 1867	14	419	1	21,500 00	21,500 00	10,000
For improving harbor at Peuk Water, Michigan.....	March 2, 1867	14	421	1	20,000 00	20,000 00	75,000
For improving harbor at Port-Marquette, Michigan.....	March 2, 1867	14	421	1	5,000 00	5,000 00	75,000
For improving harbor at Munitee, Michigan.....	March 2, 1867	14	419	1	25,000 00	25,000 00	60,000
For improving harbor at Aux Iles Seles, Michigan.....	March 2, 1867	14	419	1	33,541 00	33,541 00	38,000
For improving Au Sable river, Michigan.....	March 2, 1867	14	419	1	45,000 00	40,000 00	20,000
For improving St. Clair Flats, Michigan.....	March 2, 1867	14	419	1	209,500 00	209,500 00	159,000
For improving Mannece bay, Ohio.....	March 2, 1867	14	419	1	15,000 00	15,000 00	150,000
For improving Sandusky river, Ohio.....	June 23, 1866	14	72	1	6,000 00	6,000 00	35,000
For improving harbor at Conneaut, Ohio.....	March 2, 1867	14	419	1	14,513 74	14,513 74	22,000
For improving harbor at Ashland, Ohio.....	March 2, 1867	14	419	1	55,708 82	55,708 82	2,100
For improving harbor at Cleveland, Ohio.....	June 23, 1866	14	72	1	32,806 00	32,806 00	25,000
For improving harbor at Erie, Pennsylvania.....	March 2, 1867	14	419	1	15,961 00	15,961 00	37,650
For improving harbor at Olcott, New York.....	March 2, 1867	14	420	1	39,000 00	39,000 00	54,000
For improving harbor at Buffalo, New York.....	March 2, 1867	14	420	1	181,000 00	181,000 00	275,000
For improving harbor at Dunkirk, New York.....	March 2, 1867	14	420	1	74,500 00	74,500 00	50,000
For improving harbor at Little Soda bay, New York.....	March 2, 1867	14	420	1	21,596 25	21,596 25	25,000
For improving harbor at Oswego, New York.....	March 2, 1867	14	420	1	50,345 54	50,345 54	50,000
For improving harbor at Genesee river, New York.....	June 23, 1866	14	72	1	6,692 38	6,692 38	10,000
For improving harbor at Plattsburg, New York.....	March 2, 1867	14	420	1	6,000 00	6,000 00	20,000
For improving harbor at Burlington, Vermont.....	March 2, 1867	14	420	1	45,000 00	45,000 00	75,000
For surveys for northern and northwestern lakes.....	Feb. 28, 1865	13	441	1	36,135 54	36,135 54	165,000
For surveys for military defences.....	March 2, 1867	14	421	1	85,743 41	85,743 41	200,000
For improving Ohio river.....	March 2, 1867	14	421	1	1,000 00	1,000 00	500,000
For ship canal around the falls of the Ohio river.....	July 25, 1868						400,000
For improvement of Tennessee river.....	March 2, 1867	14	420	1			45,000
For improving mouth of Mississippi river.....	June 23, 1866	14	72	1	18,800 00	18,800 00	375,000
For improving the Mississippi, Missouri, and Arkansas rivers.....	March 2, 1867	14	420	1	271,080 75	271,080 75	205,000
For improving Des Moines rapids of the Mississippi river.....	March 2, 1867	14	420	1	508,990 16	508,990 16	550,000
For improving Rock Island rapids of the Mississippi river.....	March 2, 1867	14	420	1	183,992 33	183,992 33	394,000
For improving the Illinois river.....	June 23, 1866	14	71	1			300,000
For improving the Upper Mississippi river.....	March 2, 1867	14	421	1	21,000 00	21,000 00	65,000
For improving Minnesota river, Minnesota.....	March 2, 1867	14	421	1	7,500 00	7,500 00	50,000
For improving Wisconsin river.....	March 2, 1867	14	421	1	5,000 00	5,000 00	50,000
For snagsboats and apparatus for improving western rivers, including rivers for improvement of which appropriations have heretofore been made.....	June 23, 1866	14	71	1	295,332 19	295,332 19	218,000
For removing obstructions in Willamette river, Oregon.....	March 2, 1867	14	41	1	40,188 10	40,188 10	135,000
For removal of Blossom rock, harbor of San Francisco, California.....	March 2, 1867	14	41	1			
For examinations and surveys on the Pacific coast, including works of improvement for which appropriations have heretofore been made.....	March 2, 1867	14	41	1			
Total.....					7,223,250		

NOTE.—No special appropriation was made for the year ending on the 30th of June, 1869, for either of the works estimated for here. The operations at them since the commencement of that year (1st of July, 1868) have been carried on out of the unexpended balances of previous appropriations and from the appropriation by act of July 25, 1868, of \$1,500,000, for "Repair, preservation, extension, and completion of certain public works on river and harbor improvements," and will be continued as long as any portion of present means is unexpended.

HEADQUARTERS CORPS OF ENGINEERS, Washington, October 22, 1868.

Respect fully submitted :

Major General J. M. SCHOFIELD, Secretary of War.

A. A. HUMPHREYS, Brigadier General of Engineers, Commanding.



ESTIMATES OF APPROPRIATIONS.

Estimate of amount required to be appropriated for public buildings, grounds and works, and for continuing the construction of the Washington aqueduct, and for supervision and repair of the existing portion of the same, for the fiscal year commencing on the 1st of July, 1869, and ending on the 30th of June, 1870

Designation of the appropriation.	Reference to laws by which the last appropriation was made.				Balances of appropriations made prior to commencement of last session of Congress.		Estimate of appropriation required for the fiscal year ending on the 30th of June, 1870.	Estimate of balances of appropriations unexpended on the 30th of June, 1869 which may be applied to service of the next fiscal year.	Appropriation for the fiscal year ending on the 30th June, 1869.
	Date.	Vol.	Page.	Sec.	Unexpended on the 1st of July, 1868.	Necessary to execute contracts or pay expenditures properly chargeable to each balance.			
For repairs, care, and improvements of public buildings and grounds, per estimate in detail herewith, marked A .....	July 20, 1868						\$526, 000		\$153, 000
For compensation of persons employed in and about the public buildings and grounds, per statement in detail herewith, marked B .....	July 20, 1868						51, 430		47, 156
For continuing the construction of the Washington aqueduct, and for the supervision and repair of the existing portions of the same, per estimate in detail herewith, marked C .....	July 23, 1868						685, 338		33, 000
Total .....							1, 262, 768		233, 156

HEADQUARTERS CORPS ENGINEERS, Washington, October 22, 1868.

Respectfully submitted :

Major General J. M. SCHOFIELD, Secretary of War.

A. A. HUMPHREYS,  
Brig. Gen. of Engineers, Commanding.

## ESTIMATES OF APPROPRIATIONS.

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## A.

*Statement in detail of amounts required for repairs and improvements of the public buildings and grounds at Washington City, D. C., under the direction of the chief engineer of the army.*

Object of the appropriation.	Reference to laws by which the last appropriation was made.				Am't required to be appropriated.
	Date.	Vol.	Page.	Sec.	
For casual repairs of the navy yard and upper bridges .....	July 20, 1868	Pam.	8	....	\$5,000 00
For repairs and taking care of the bridge at or near the Little Falls of the Potomac river .....	July 20, 1868	Pam.	8	....	2,000 00
For repairs of the Long bridge across the Potomac .....	July 20, 1868	Pam.	8	....	5,000 00
For fuel for the President's House .....	July 20, 1868	Pam.	8	....	5,000 00
For repairs of Pennsylvania avenue, including cleaning and repairing sewer traps, new crossings, &c .....	Mar. 2, 1867	14	462	1	20,000 00
For improvement and taking care of public reservation No. 2, and Lafayette square .....	July 20, 1868	Pam.	8	....	10,000 00
For taking care of, and improving grounds south of the President's House .....	July 20, 1868	Pam.	8	....	10,000 00
For removing snow and ice from pavements and public walks .....	July 20, 1868	Pam.	8	....	1,000 00
For repair of water pipes, and replacing fire plugs along Pennsylvania avenue .....	July 20, 1868	Pam.	8	....	10,000 00
For manure and cartage for the same, for the public grounds and reservations .....	July 20, 1868	Pam.	8	....	3,000 00
For further improvement and care of reservations on New York, Pennsylvania, Massachusetts, Connecticut, Vermont, and Maryland avenues .....	July 20, 1868	Pam.	8	....	15,000 00
For painting iron fences around the public squares and reservations .....	July 20, 1868	Pam.	8	....	3,000 00
For annual repairs of the President's House .....	July 20, 1868	Pam.	8	....	10,000 00
For flower pots, glasses, twine, &c .....	July 20, 1868	Pam.	8	....	1,000 00
For fuel for the centre building of the Capitol .....	July 20, 1868	Pam.	8	....	1,500 00
For continuing the grading of Virginia avenue .....	Mar. 2, 1867	14	463	1	20,000 00
For completing the iron fence around the Botanic garden and adjoining avenues .....	July 28, 1868	14	314	1	29,000 00
For completing the improvement of Franklin square by enclosing it with an iron fence, planting trees, shrubbery, &c .....	July 28, 1868	Pam.	315	1	25,000 00
For further improvement of Lincoln square .....	July 25, 1866	Pam.	251	1	10,000 00
For hire of carts on public grounds .....	Mar. 2, 1867	Pam.	462	1	3,000 00
For purchase and repair of tools used on the public grounds .....	Mar. 2, 1867	Pam.	462	1	1,500 00
For purchase of trees and tree boxes, to whitewash tree boxes, and repair pavements in front of reservations .....	Mar. 2, 1867	Pam.	462	1	5,000 00
For lighting the Capitol, President's House, and public grounds, the executive offices, &c .....	July 20, 1868	Pam.	8	1	40,000 00
For pay of lamp-lighters, plumbing, gas-fitting, repairs and cleaning, and material of all kinds .....	July 20, 1868	Pam.	8	....	10,000 00
For purchase of stationery, books, maps, plans, office furniture, and contingents of office .....	July 20, 1868	Pam.	8	....	2,000 00
For completing iron fencing of the President's grounds on the south, and along the avenue now being opened between Fifteenth and Seventeenth streets, including gates, &c .....					27,000 00
For iron fencing of grounds south of the President's House, along Fifteenth and Seventeenth streets to the canal, and along the canal north side, between said streets, including gates, &c .....					40,000 00
For refurnishing the President's House at the commencement of the next presidential term .....					25,000 00
For improving Massachusetts, Connecticut, New York, Maryland, Delaware, and New Jersey avenues .....					50,000 00
For expenses to be incurred in the improvement of streets, avenues, and alleys in the city of Washington, passing by or through the property of the United States, and abating nuisances, to be expended under the chief of engineers .....					100,000 00
For an iron bridge across the canal at Sixth street west, 81 feet in length .....					10,000 00
For an iron bridge at Thirteenth street west, across the canal, leading to the Agricultural Department, having a span of 150 feet .....					20,000 00
For improvement, care, protection, and repair of seats, fountains, &c., in the Capitol grounds, &c .....					2,000 00
For improvement of the monumental reservation about the Washington statue .....					5,000 00
<b>Total .....</b>					<b>526,000 00</b>

## B.

*Statement in detail of compensation authorized by law to persons employed on the public buildings and grounds under the direction of the chief engineer of the army.*

Designation of the office.	Reference to laws by which the compensation was authorized.				Amount per annum.
	Date.	Vol.	Page.	Sec.	
Clerk in office of public buildings.....	Aug. 31, 1852	10	91	1	\$1,200 00
Messenger in office of public buildings.....	Mar. 3, 1859	11	421	1	1,000 00
Public gardener.....	Mar. 3, 1851	9	612	1	1,440 00
Laborer in charge of water closets in the Capitol.....	Mar. 2, 1857	14	456	1	720 00
Foreman in public grounds.....	Feb. 25, 1863	12	694	1	1,152 00
Twenty-one laborers in public grounds, at \$64 per annum.....	Mar. 3, 1851	9	613	1	18,144 00
Four laborers in the Capitol, at \$730 per annum.....	Mar. 3, 1863	12	730	4	2,880 00
Furnace keeper in the old hall of the House of Representatives.....	Feb. 25, 1863	12	694	1	264 00
Furnace keeper in the President's House.....	Aug. 18, 1856	11	117	1	720 00
Two policemen at the President's House.....	Mar. 2, 1867	14	456	1	2,640 00
Two watchmen at the President's House.....	Mar. 2, 1867	14	456	1	1,800 00
Doorkeeper at the President's House.....	Aug. 31, 1852	10	91	1	1,000 00
Assistant doorkeeper at the President's House.....	Aug. 31, 1852	10	91	1	600 00
Two draw-keepers at bridge across the Eastern Branch, fuel, oil, &c.....	Aug. 31, 1852	10	92	1	1,600 00
Watchman at Franklin square.....	Feb. 28, 1866	14	315	1	900 00
Person to take charge of the heating apparatus for the library of Congress.....	Mar. 2, 1867	14	456	1	1,000 00
Electrician for the Capitol.....	Mar. 2, 1867	14	463	1	1,200 00
Five watchmen at public reservation No. 2.....	Mar. 2, 1867	14	456	1	5,000 00
Eight draw-keepers at the Long bridge, fuel, oil, &c.....	Mar. 2, 1867	14	456	1	7,520 00
Total.....					51,430 00

## C.

*Estimate in detail of the cost of completing the Washington aqueduct and for the supervision and repair of the existing portions of the same, for the fiscal year ending June 30, 1870.*

Object of the appropriation.	Reference to laws by which the appropriation was made.				Am't required to be appropriated.
	Date.	Vol.	Page.	Sec.	
For rent and purchase of 5.44 acres of land at Great Falls.....					\$1,320 00
For purchase of roadway from Great Falls to conduit, 18.4 acres.....					1,000 00
For purchase of roadway across land owned by Wm. Brooke.....					53 00
For rent and purchase of land at High Service reservoir.....					3,300 00
For rent and purchase of land at bridge No. 6.....					2,640 00
For excavating rocks, trees, and bushes above the dam at Great Falls.....					5,500 00
For lining and repairing tunnel No. 1.....					1,600 00
For completing stone bridges.....					27,500 00
For increasing embankment over conduit, and macadamizing roads.....					11,000 00
For lining 350 feet of connecting conduit tunnel.....					15,400 00
For rip-rapping water face of connecting conduit embankment.....					11,000 00
For excavating the bottom of the distributing reservoir to an additional depth of 13 feet and lining the interior slopes with rubble masonry laid in cement.....					411,150 00
For completing gate-house at distributing reservoir.....					44,500 00
For completing High Service reservoir.....					2,800 00
For ventilators over conduit.....					3,000 00
For fencing conduit and reservoirs.....					22,000 00
For 30-inch pipe from distributing reservoir pipe vault to Foundry branch pipe vault.....					78,000 00
For building office at bridge No. 6.....					3,300 00
For engineering, superintendence, and repairs for the year ending June 30, 1870.....	July 25, 1868	Pam.	4		33,000 00
Total.....					685,330 00

## SIGNAL CORPS.

OFFICE OF THE CHIEF SIGNAL OFFICER,  
Washington, D. C., September 26, 1868.

SIR: I have the honor to transmit herewith an estimate of the appropriation required for the "signal service" of the army during the fiscal year ending June 30, 1870. I respectfully refer, in this connection, to the orders relating to the general equipment of the army and the use of field electric telegraphs, together with the instruction in this branch of duty at the United States Military Academy.

I am, sir, very respectfully, your obedient servant,

ALBERT J. MYER,

*Brevet Brigadier General and Chief Signal Officer of the Army.*

Hon. SECRETARY OF WAR, Washington, D. C.

*Estimate of appropriation under the control of the War Department for the signal service of the United States army, for the fiscal year ending June 30, 1870.*

Heads of appropriation.	Estimate of appropriation required for the signal service of the United States army, for the fiscal year ending June 30, 1870.	Estimate of the balance of unexpended appropriations on the 30th June, 1869, which may be appropriated to the signal service for next fiscal year.	Appropriation for fiscal year ending June 30, 1869.	Reference to acts making appropriations as published in general orders.
For the signal service of the army, the purchase, equipment, and repair of field electric telegraphs, signal equipments, and signal stores.	\$12,500 00			Page 6 of general orders No. 215, War Dep't, A. G. O., June 22, 1864, act approved June 15 1864.

ALBERT J. MYER,

*Bvt. Brig. Gen'l and Chief Signal Officer of the Army.*

OFFICE OF THE CHIEF SIGNAL OFFICER,  
Washington, D. C., September 26, 1868.

## TREASURY DEPARTMENT, THIRD AUDITOR'S OFFICE,

October 27, 1868.

SIR: I have the honor to represent to you that several settlements have been made by this office for arrears of pay due to the widows of soldiers of the war of 1812, which settlements are held in suspense in consequence of the appropriation for "arrearages prior to July, 1815," being exhausted.

I would respectfully suggest that an appropriation of say \$2,000 be asked for to cover the cases in suspense, and others that may be presented.

Very respectfully, your obedient servant,

JOHN WILSON, Auditor.

Hon. JOHN M. SCHOFIELD, Secretary of War.

## NAVY DEPARTMENT.

## OFFICE OF THE SECRETARY.

NAVY DEPARTMENT,  
Washington, October 25, 1868.

SIR: Transmitted herewith are the estimates of this department for the maintenance of the navy and marine corps for the fiscal year ending June 30, 1870, amounting in the aggregate to \$20,993,414 59.

I do not understand the 4th section of the act making appropriations for the naval service approved June 17, 1868, to which you call my attention in your letter of the 12th August, requires any action on the part of this department.

Very respectfully,

GIDEON WELLES,  
Secretary of the Navy.

Hon. M. McCULLOCH,  
Secretary of the Treasury.

*Estimate of appropriations required for the office of the Secretary of the Navy for the fiscal year ending June 30, 1870.*

Secretary of the Navy, act of March 3, 1853, section 4; 10 Laws, page 212.....	\$3,000
Assistant Secretary of the Navy, act of March 2, 1865, section 4; 13 Laws, page 460.....	3,500
Chief clerk, act of July 5, 1862, section 3; 12 Laws, page 510.....	2,200
One fourth-class clerk, (also as disbursing clerk,) act of July 5, 1862, section 3; 12 Laws, page 510.....	2,000
Four fourth-class clerks, act of March 2, 1865, section 1; 13 Laws, page 454.....	7,200
Five clerks of class three, act of July 5, 1862, section 3; 12 Laws, page 511.....	8,000
Three clerks of class two, act of July 5, 1862, section 3; 12 Laws, page 511.....	4,200
Four clerks of class one, act of July 5, 1862, section 3; 12 Laws, page 511.....	4,800
One messenger, act of July 5, 1862, section 3; 12 Laws, page 511, and act of June 25, 1864, section 3; 12 Laws, page 160.....	1,000
One assistant messenger, per same acts.....	840
Three laborers, by same acts and act of March 2, 1865, section 1; 13 Laws, page 454.....	2,160
	<u>43,900</u>

## CONTINGENT.

Stationery, labor, newspapers, periodicals, and miscellaneous items.....	<u>\$5,000</u>
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*Estimate of appropriations for the southwest executive building for the fiscal year ending June 30, 1870.*

One day watchman, act of July 5, 1862, section 3; 12 Laws, page 211.....	\$720
Two night watchmen, per same act.....	1,440
Two laborers, act of July 5, 1862, section 3; 12 Laws, page 211, &c., one at \$720, the other at \$432.....	1,152
	<u>3,312</u>

## CONRINGENT.

Labor, fuel, lights, and miscellaneous items.....	<u>\$7,500</u>
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*Summary estimates for salaries and contingent for the Navy Department and bureaus and southwest executive building for the fiscal year ending June 30, 1870.*

	Estimates for 1869-'70	Appropriated for 1868-'69.
Secretary's office—		
Salaries.....	\$43,900	\$44,643
Contingent.....	5,000	2,840
Bureau of Yards and Docks—		
Salaries.....	17,040	15,240
Contingent.....	1,800	800
Bureau of Ordnance—		
Salaries.....	13,696	6,896
Contingent.....	1,000	800
Bureau of Equipment and Recruiting—		
Salaries.....	14,920	11,400
Contingent.....	1,000	750
Bureau of Navigation—		
Salaries.....	6,720	5,400
Contingent.....	1,600	800
Bureau of Construction and Repair—		
Salaries.....	8,220	13,120
Contingent.....	1,000	800
Bureau of Steam Engineering—		
Salaries.....	9,920	7,520
Contingent.....	800	800
Bureau of Provisions and Clothing—		
Salaries.....	22,120	20,920
Contingent.....	1,200	800
Bureau of Medicine and Surgery—		
Salaries.....	8,620	8,620
Contingent.....	800	400
Southwest executive building—		
Salaries.....	3,312	4,752
Contingent.....	7,500	6,000
	180,168	153,301

ESTIMATES OF APPROPRIATIONS.

Summary statement of appropriations required for the fiscal year ending June 30, 1870.  
FOR MAINTENANCE OF THE NAVY.

Objects.	Secretary's Office.	Bureau of Yards and Docks.	Bureau of Ordnance.	Bureau of Equipment and Recruiting.	Bureau of Naval Station.	Bureau of Construction and Repair.	Bureau of Steam Engineering.	Bureau of Provisions and Clothing.	Bureau of Medicine and Surgery.	Aggregate.
Pay of the Navy.				\$2,380,000	\$5,009,728 67					\$7,389,728 67
Repairs of buildings and incidental expenses in navy yards.		\$1,285,996 00								1,285,996 00
Pay of civil establishment in navy yards, hospitals, &c.		138,931 85	\$15,000	37,180	23,500 00	\$61,350	\$44,800	\$37,852 50	\$67,926	1,435,838 75
Ordnance.			450,000							450,000 00
Coal, lamp, and equipments.				1,380,000						1,380,000 00
Navigation and navigation supplies.					207,500 00					207,500 00
Naval Academy.					210,584 40					210,584 40
Naval Observatory and Nautical Almanac.					40,500 00					40,500 00
Repairs and preservation of vessels, &c.						3,790,500	1,305,000	1,672,500 00		3,790,500 00
Steam machinery, tools, &c.										1,305,000 00
Provisions and clothing.										1,672,500 00
Repairs of naval hospitals and laboratory.	\$100,000	1,173,500 00	1,000	300,000				100,000 00	46,000	1,674,500 00
Contingent.										
Total.	100,000	2,598,427 25	466,000	4,037,180	5,491,811 07	3,851,850	1,349,800	1,810,352 50	113,226	19,818,646 82

FOR MAINTENANCE OF THE MARINE CORPS.

Object.	Pay of officers and men.	Provisions.	Clothing.	Fuel.	Military stores.	Transportation and recruiting.	Repair of barracks and outfit of arms.	Contingencies.	Aggregate.
Marine corps.	\$753,045 17	\$156,672 60	\$190,485	\$28,625	\$12,000	\$22,000	\$15,000	\$30,000	\$1,174,767 77

RECAPITULATION.

For support of navy.	\$19,818,646 82
For support of marine corps.	1,174,767 77
Total.	20,993,414 59

## BUREAU OF YARDS AND DOCKS.

NAVY DEPARTMENT,  
BUREAU OF YARDS AND DOCKS,*Washington, September 30, 1868.*

SIR: I have the honor to submit herewith my annual report for the fiscal year ending 30th June, 1868, and estimates (in duplicate) for the fiscal year ending 30th June, 1870, together with an abstract of offers for supplies, coming under the cognizance of the Bureau of Yards and Docks for the fiscal year ending 30th June, 1869.

Very respectfully, your obedient servant,

JOS. SMITH, *Chief of Bureau.*

Hon. GIDEON WELLES,  
*Secretary of the Navy.*

## Y. &amp; D.—A.

*General estimate of the Bureau of Yards and Docks for the fiscal year ending June 30, 1870, in addition to the balances remaining unexpended July 1, 1869.*

	Estimated for the year end'g June 30, 1870.	Estimated for the year ending June 30, 1869.
1. For the pay of civil engineers, and all the civil establishments of the several navy yards and Navy Asylum, (see Y. & D. No. 3) .....	\$138,931 25	\$138,874 25
2. For the improvements and repairs at the several navy yards, stations, and Naval Asylum, (see Y. & D. No. 4) .....	1,285,996 00	10,141,038 00
3. For contingent expenses that may accrue during the fiscal year, for the following purposes, viz: For freight and transportation of materials and stores for Bureau of Yards and Docks purposes; for printing, stationery, and advertising for Bureau of Yards and Docks purposes, including the commandant's office; for books, models, maps, and drawings for Bureau of Yards and Docks purposes; for purchase and repair of fire-engines; for machinery, and patent right to use the same, for Bureau of Yards and Docks purposes; for repairs on steam engines and attendance on the same, for Bureau of Yards and Docks purposes; for purchase and maintenance of oxen and horses and driving teams; for carts and timber wheels for navy yard purposes, and tools and repairs of same, for Bureau of Yards and Docks purposes; for postage on letters on public service, and telegrams; for furniture for government houses and offices in navy yards; for coal and other fuel for Bureau of Yards and Docks purposes; for candles, oils, and gas, for Bureau of Yards and Docks purposes; for cleaning and clearing up yard, and care of buildings; for attendance on fires, lights, fire engines and apparatus; for incidental labor at navy yards for Bureau of Yards and Docks purposes; for water tax, and for tolls and ferriages for Bureau of Yards and Docks purposes; for pay of the watchmen in the yard; for flags, awnings, and packing boxes for Bureau of Yards and Docks purposes, (see Y. & D. No. 6) .....	1,173,500 00	1,232,500 00
Total .....	2,598,427 25	11,512,412 25

BUREAU OF YARDS AND DOCKS, *October 1, 1868.*



## ESTIMATES OF APPROPRIATIONS.

## Y. &amp; D. No. 1.

*Estimate of the amount required for the support of the Bureau of Yards and Docks for the fiscal year ending June 30, 1870.*

For salary of civil engineer, per act of March 3, 1863, (Statutes at Large, pamphlet edition, chapter 118, section 1, page 818).....	\$3,000
For salary of chief clerk, fourth class, per act of July 5, 1862, (Statutes at Large, pamphlet edition, chapter 134, section 3, page 511) .....	1,800
For salaries of one clerk of class four, two clerks of class three, one clerk of class two, and one clerk of class one, per act of July 23, 1866, section 8, and March 2, 1867 .....	7,600
For salary of draughtsman, per act of July 23, 1866, section 8, and March 2, 1867 .....	1,800
For salary of messenger, per act of June 25, 1864 .....	1,000
For wages of two laborers, one for the bureau, the other for the office of engineer and draughtsman, per act of June 25, 1864.....	1,440
<b>Total</b> .....	<b>16,640</b>
For amount respectfully submitted as increase of salary of chief clerk .....	400
<b>Total</b> .....	<b>17,040</b>
Appropriated for the year ending June 30, 1869.....	\$15,240

## CONTINGENT EXPENSES.

For stationery, books, plans, drawings, and incidental labor .....	\$1,800
Appropriated for the year ending June 30, 1869.....	\$800

## BUREAU OF YARDS AND DOCKS, October 1, 1868.

## Y. &amp; D. No. 2.

*Estimate of the pay of civil officers at navy yards and Naval Asylum for the fiscal year ending June 30, 1870.*

## PORTSMOUTH, N. H.

1 civil engineer .....	\$2,000 00
1 draughtsman to civil engineer .....	1,400 00
1 clerk to civil engineer .....	1,200 00
1 clerk of pay-rolls and mustering clerk .....	1,400 00
1 receiver and inspector of stores .....	1,400 00
1 writer to receiver and inspector, at \$3 per diem .....	939 00
1 clerk to commandant .....	1,500 00
1 clerk (second) to commandant .....	1,000 00
1 chief accountant .....	1,800 00
1 clerk to chief accountant.....	1,200 00
1 gate-keeper and detective.....	1,000 00
1 messenger .....	600 00
<b>Total</b> .....	<b>15,439 00</b>

## BOSTON.

1 civil engineer .....	\$2,500 00
1 assistant civil engineer.....	1,500 00
1 draughtsman to civil engineer .....	1,400 00
1 clerk to civil engineer .....	1,200 00
1 clerk of pay-rolls and mustering clerk .....	1,500 00
1 receiver and inspector of stores .....	1,500 00
1 writer to receiver and inspector, at \$3 per diem .....	939 00
1 clerk to commandant.....	1,500 00
1 clerk (second) to commandant .....	1,200 00
1 clerk (third) to commandant.....	1,000 00
1 chief accountant .....	1,800 00
1 clerk to chief accountant .....	1,200 00
1 gate-keeper and detective.....	1,000 00
1 messenger .....	600 00
<b>Total</b> .....	<b>18,839 00</b>

## ESTIMATES OF APPROPRIATIONS.

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## NEW YORK.

1 civil engineer .....	\$2,500 00
1 assistant civil engineer .....	1,500 00
1 draughtsman to civil engineer .....	1,400 00
1 clerk to civil engineer .....	1,200 00
1 clerk of pay rolls and mustering clerk .....	1,500 00
1 receiver and inspector of stores .....	1,500 00
1 writer and weigher to receiver and inspector, at \$3 per diem .....	939 00
1 clerk to commandant .....	1,500 00
1 clerk (second) to commandant .....	1,200 00
1 clerk (third) to commandant .....	1,000 00
1 chief accountant .....	1,800 00
1 clerk to chief accountant .....	1,200 00
1 gate-keeper and detective, at \$4 per diem .....	1,252 00
1 superintendent and carrier of mails, at \$2 75 per diem .....	860 75
1 messenger .....	600 00
Total .....	<u>19,951 75</u>

## PHILADELPHIA.

1 superintendent of yard improvements, at \$6 per diem .....	\$1,878 00
1 draughtsman to civil engineer .....	1,400 00
1 clerk to civil engineer .....	1,200 00
1 clerk of pay-rolls and mustering clerk .....	1,500 00
1 receiver and inspector of stores .....	1,500 00
1 writer to receiver and inspector, at \$3 per diem .....	939 00
1 clerk to commandant .....	1,500 00
1 clerk (second) so commandant .....	1,200 00
1 chief accountant .....	1,800 00
1 clerk to chief accountant .....	1,200 00
1 gate-keeper and detective .....	1,000 00
1 messenger .....	600 00
Total .....	<u>15,717 00</u>

## NAVAL ASYLUM, PHILADELPHIA.

1 secretary to governor .....	\$1,000 00
1 steward to the asylum .....	750 00
1 matron .....	300 00
6 washers, at \$120 each .....	720 00
1 cook .....	168 00
2 assistant cooks, one at \$120, and one at \$96 .....	216 00
6 laundresses, at \$120 each .....	720 00
8 scrubbers and house cleaners, at \$96 each .....	768 00
4 laborers, at \$240 each .....	960 00
1 master-at-arms .....	300 00
1 ship's corporal .....	240 00
Total .....	<u>6,142 00</u>

## WASHINGTON.

1 civil engineer .....	\$2,000 00
1 draughtsman to civil engineer .....	1,400 00
1 clerk to civil engineer .....	1,200 00
1 clerk of pay-rolls and mustering clerk .....	1,500 00
1 receiver and inspector of stores .....	1,500 00
1 writer to receiver and inspector, at \$3 per diem .....	939 00
1 weigher to receiver and inspector, at \$3 per diem .....	939 00
1 clerk to commandant .....	1,500 00
1 clerk (second) to commandant .....	1,200 00
1 chief accountant .....	1,800 00
1 clerk to chief accountant .....	1,200 00
1 gate-keeper and detective .....	1,000 00
1 mail messenger .....	1,000 00
1 porter .....	600 00
Total .....	<u>17,778 00</u>

## ESTIMATES OF APPROPRIATIONS.

## NORFOLK, VA.

1 civil engineer.....	\$2,000 00
1 draughtsman to civil engineer.....	1,400 00
1 clerk to civil engineer.....	1,200 00
1 clerk of pay-rolls and mustering clerk.....	1,500 00
1 receiver and inspector of stores.....	1,500 00
1 writer to receiver and inspector, at \$3 per diem.....	939 00
1 clerk to commandant.....	1,500 00
1 clerk (second) to commandant.....	1,200 00
1 chief accountant.....	1,200 00
1 clerk to chief accountant.....	1,200 00
1 gate-keeper and detective.....	1,000 00
1 messenger.....	600 00
<b>Total.....</b>	<b>15,839 00</b>

## PENSACOLA.

1 civil engineer.....	\$2,000 00
1 draughtsman to civil engineer.....	1,400 00
1 clerk to civil engineer.....	1,200 00
1 clerk of pay-rolls and mustering clerk.....	1,500 00
1 receiver and inspector of stores.....	1,500 00
1 writer to receiver and inspector, at \$3 per diem.....	939 00
1 clerk to commandant.....	1,500 00
1 clerk (second) to commandant.....	1,200 00
1 gate-keeper and detective.....	1,000 00
<b>Total.....</b>	<b>12,239 00</b>

## MARE ISLAND, CAL.

1 civil engineer.....	\$3,200 00
1 assistant civil engineer and draughtsman.....	1,200 00
2 writers to civil engineer, each \$3 50 per diem.....	2,191 00
1 clerk of pay-rolls and mustering clerk.....	1,875 00
1 receiver and inspector of stores.....	2,000 00
1 writer to receiver and inspector, at \$3 50 per diem.....	1,095 50
1 clerk to commandant.....	1,875 00
1 clerk (second) to commandant.....	1,200 00
1 gate-keeper and detective.....	1,000 00
1 messenger.....	750 00
<b>Total.....</b>	<b>16,986 50</b>

## RECAPITULATION.

Place.	Asylum.	Civil.	Aggregate.
Portsmouth.....		\$15,439 00	\$15,439 00
Boston.....		18,839 00	18,839 00
New York.....		19,951 75	19,951 75
Philadelphia.....	\$6,142 00	15,717 00	21,859 00
Washington.....		17,778 00	17,778 00
Norfolk.....		15,839 00	15,839 00
Pensacola.....		12,239 00	12,239 00
Mare Island.....		16,986 50	16,986 50
<b>Total.....</b>	<b>6,142 00</b>	<b>132,789 25</b>	<b>138,931 25</b>

BUREAU OF YARDS AND DOCKS.

## Y. &amp; D. No. 3.

*Statement showing the several sums which make up the amount of the first item in the general estimate from the Bureau of Yards and Docks for the fiscal year ending June 30, 1870, marked Y. & D.—A.*

For the civil branch at all the yards and stations.....	\$132,789 25
For Naval Asylum at Philadelphia .....	6,142 00
Total.....	<u>138,931 25</u>

BUREAU OF YARDS AND DOCKS, October 1, 1868.

## Y. &amp; D. No. 4.

*Estimate of the amounts that will be required for the current repairs at the several navy yards, naval stations, and the Naval Asylum at Philadelphia for the fiscal year ending June 30, 1870.*

## PORTSMOUTH, N. H.

For repairs of all kinds.....	<u>\$143,500</u>
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## BOSTON.

For repairs of all kinds.....	<u>\$138,000</u>
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## NEW YORK.

For repairs of all kinds.....	<u>\$251,395</u>
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## PHILADELPHIA.

For repairs of all kinds.....	<u>\$73,850</u>
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## WASHINGTON.

For repairs of all kinds.....	<u>\$155,800</u>
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## NORFOLK.

For repairs of all kinds.....	<u>\$120,000</u>
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## PENSACOLA.

For repairs of all kinds.....	<u>\$144,851</u>
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## MARE ISLAND.

For repairs of all kinds.....	<u>\$161,500</u>
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## SACKETT'S HARBOR.

For repairs and general care of public property .....	<u>\$1,000</u>
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## MOUND CITY.

For repairs of all kinds.....	<u>\$11,500</u>
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## KEY WEST.

For repairs of wharves and buildings .....	<u>\$20,000</u>
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## NAVAL ASYLUM.

For furniture and repairs of same.....	\$1,000
For house cleaning and whitewashing .....	900
For furnaces, grates, and ranges .....	600
For gas and water rent .....	1,600
For general repairs .....	6,000
For cemetery .....	500
For support of beneficiaries.....	54,000
	<hr/>
	64,600
	<hr/>

## RECAPITULATION.

For navy yard, Portsmouth, New Hampshire .....	\$143,500
For navy yard, Boston.....	138,000
For navy yard, New York.....	251,395
For navy yard, Philadelphia.....	73,850
For navy yard, Washington .....	155,800
For navy yard, Norfolk .....	120,000
For navy yard, Pensacola.....	144,851
For navy yard, Mare Island.....	161,500
For naval station, Sackett's Harbor .....	1,000
For naval station, Mound City .....	11,500
For naval station, Key West .....	20,000
For Naval Asylum, Philadelphia.....	64,600
	<hr/>
Total.....	1,285,996
	<hr/>

BUREAU OF YARDS AND DOCKS, *October 1, 1868.*

Y. &amp; D. No. 5.

Statement of estimates for "Repairs of all kinds" at the several navy yards for the fiscal year ending June 30, 1870.

Objects.	Portsmouth, N. H., 1869-70.	Boston, 1869-70.	New York, 1869-70.	Philadelphia, 1869- 70.	Washington, 1869- 70.	Norfolk, 1869-70.	Pennscola, 1869-70.	Mare Island, 1869- 70.	Sackett's Harbor, 1869-70.	Mound City, 1869- 70.	Key West, Florida, 1869-70.
On yard buildings.....	\$50,000 00	\$36,000 00	\$111,400 00	\$17,104 47	\$56,000 00	\$47,800 00	\$28,071 00	\$52,000 00	.....	.....	.....
On officers' quarters.....	6,000 00	17,000 00	8,500 00	9,584 10	8,400 00	7,650 00	16,610 00	8,000 00	.....	.....	.....
On wharves, bridges, landings, and boats.....	10,000 00	15,000 00	40,750 00	1,075 00	4,100 00	1,630 00	19,819 00	22,500 00	.....	.....	.....
On ponds, walks, gutters, and drains.....	10,000 00	18,000 00	23,950 00	3,500 00	6,800 00	4,300 00	18,430 00	10,000 00	.....	.....	.....
On fences and walls.....	3,000 00	3,000 00	7,500 00	3,303 00	4,100 00	2,300 00	17,086 00	4,500 00	.....	.....	.....
On cranes, masts, and derricks.....	25,000 00	15,000 00	7,500 00	9,750 00	8,500 00	4,300 00	5,200 00	13,000 00	.....	.....	.....
On furnaces, forges, stoves, and heating apparatus.....	5,000 00	5,000 00	6,500 00	625 00	4,900 00	250 00	1,200 00	6,500 00	.....	.....	.....
On tracks and scales.....	500 00	5,000 00	2,000 00	4,278 00	2,000 00	850 00	7,360 00	7,000 00	.....	.....	.....
On water and gas works.....	1,000 00	4,000 00	9,150 00	1,200 00	3,200 00	350 00	6,075 00	8,000 00	.....	.....	.....
On dredging and scowling.....	.....	6,000 00	3,800 00	8,869 10	12,000 00	19,150 00	5,000 00	10,000 00	.....	.....	.....
On dry dock.....	18,000 00	15,000 00	2,800 00	26,681 33	14,500 00	11,400 00	.....	.....	.....	.....	.....
On miscellaneous repairs.....	15,000 00	5,000 00	28,545 00	5,000 00	26,000 00	20,200 00	30,000 00	20,000 00	.....	.....	.....
On temporary buildings.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total.....	143,000 00	128,000 00	251,365 00	73,850 00	155,900 00	190,000 00	144,851 00	161,500 00	\$1,000 00	\$11,500 00	\$2,000 00

BUREAU OF YARDS AND DOCKS.

## ESTIMATES OF APPROPRIATIONS.

Y. &amp; D. No. 6.

Statement of expenditures for contingent during the fiscal year ending June 30, 1868, with estimates for the fiscal year ending June 30, 1870.

Object.	Portsmouth, N. H.		Boston.		New York.		Philadelphia.		Washington.	
	Expended in 1867-'68.	Estimated for 1869-'70.	Expended in 1867-'68.	Estimated for 1869-'70.	Expended in 1867-'68.	Estimated for 1869-'70.	Expended in 1867-'68.	Estimated for 1869-'70.	Expended in 1867-'68.	Estimated for 1869-'70.
For freight and transportation.....	\$23 07	\$50 00	\$67 13	\$700 00	\$2,000 00	\$10 00	\$6 00	\$10 00	.....	\$100 00
For printing, stationery, and advertising.....	745 98	660 00	1,082 41	2,600 00	3,000 00	1,181 95	1,181 95	1,000 00	\$1,209 82	2,500 00
For purchase and repair of fire engines.....	6,121 98	1,000 00	2,581 29	5,000 00	15,000 00	12,306 78	1,490 12	2,000 00	.....	10,000 00
For machinery of every description and patent rights.....	164 78	4,000 00	10,762 61	7,500 00	15,500 00	7,224 65	2,049 58	4,500 00	.....	18,000 00
For repairs on steam engines and attendance on same.....	46 00	.....	21,684 01	7,500 00	12,500 00	7,814 13	2,159 17	1,000 00	10,399 03	6,500 00
For purchase and maintenance of oxen and horses and driving teams.....	28,151 71	41,500 00	41,118 16	38,500 00	19,325 15	11,779 21	11,779 21	14,000 00	10,616 80	14,000 00
For carts, timber wheels, and tools and repairing.....	14,739 49	15,000 00	25,153 50	31,500 00	13,456 78	4,530 10	4,530 10	5,000 00	5,069 73	7,500 00
For postage on letters on public service, and telegrams.....	14,400 02	50 00	131 08	400 00	1,300 00	41 00	41 00	500 00	36 20	500 00
For furniture for government houses and offices in navy yards.....	1,739 56	5,000 00	2,308 78	5,600 00	3,000 00	1,612 68	968 93	2,000 00	1,080 35	3,500 00
For coal and other fuel for yards and docks purposes.....	841 00	1,000 00	1,897 26	8,000 00	6,500 00	4,509 65	913 03	1,500 00	1,253 21	4,000 00
For candles, oil, and gas.....	267 93	500 00	1,965 74	3,500 00	3,500 00	3,678 21	2,118 19	2,500 00	1,542 82	3,500 00
For cleaning and clearing up yard and care of buildings.....	21,051 86	15,000 00	17,920 18	90,000 00	25,049 15	9,079 48	9,079 48	10,000 00	5,737 75	13,500 00
For attendance on fires, lights, fire engines, and apparatus.....	402 10	6,600 60	4,468 00	6,000 00	477 90	3,649 91	3,649 91	3,700 00	4,400 29	5,000 00
For incidental labor not chargeable to other appropriations.....	2,229 46	14,750 00	5,571 02	10,000 00	51,954 06	14,807 24	14,807 24	12,500 00	21,709 30	35,000 00
For water tax.....	56 00	50 00	5,510 45	7,000 00	5,941 42	863 00	863 00	600 00	.....	.....
For tolls and forrages.....	30 00	100 00	.....	.....	297 50	90 00	90 00	.....	.....	.....
For pay of watchmen.....	21,966 00	25,000 00	22,681 36	35,000 00	30,000 00	13,676 44	13,676 44	14,000 00	12,329 50	13,500 00
For books, maps, models, and drawings.....	99 00	150 00	74 00	700 00	1,000 00	34 42	34 42	250 00	984 30	3,000 00
For flags, awnings, and packing boxes.....	190 66	250 00	365 79	500 00	135 00	45 10	45 10	150 00	35 40	3,000 00
Total.....	82,912 62	130,000 00	165,552 77	180,000 00	177,372 90	250,000 00	69,631 89	75,000 00	77,243 00	140,000 00

BUREAU OF YARDS AND DOCKS.

Y. &amp; D. No. 6.—Statement and expenditures for contingent, &amp;c.—Continued.

Objects.	Norfolk.		Pensacola.		Marco Island.		Sackett's Harbor.		Mound City.		Naval Anylum.	
	Expended in 1867-68.	Estimated for 1869-70.	Expended in 1867-68.	Estimated for 1869-70.	Expended in 1867-68.	Estimated for 1869-70.	Expended in 1867-68.	Estimated for 1869-70.	Expended in 1867-68.	Estimated for 1869-70.	Expended in 1867-68.	Estimated for 1869-70.
For freight and transportation .....	\$61 85	\$250 00	\$148 80	\$5,000 00	\$750 04	\$1,000 00	.....	.....	.....	.....	.....	.....
For printing, stationery, and advertising .....	867 44	1,000 00	791 22	1,400 00	1,434 81	2,500 00	.....	.....	.....	.....	.....	.....
For purchase and repair of fire engines .....	374 16	900 00	163 66	2,500 00	62 23	4,500 00	.....	.....	.....	.....	.....	.....
For machinery of every description and patent rights .....	993 51	20,000 00	905 15	11,000 00	1,210 66	4,000 00	.....	.....	.....	.....	.....	.....
For repairs on steam engines and attendance on .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
For purchase and maintenance of oxen and horses and driving teams .....	1,531 84	4,000 00	1,164 83	8,835 00	654 15	2,500 00	.....	.....	.....	.....	.....	.....
For carts, lumber, wheels, tools, and repairing .....	13,180 17	16,000 00	4,338 14	21,283 00	12,498 07	18,000 00	.....	.....	.....	.....	.....	.....
For postage on letters on public service and telegrams .....	4,569 55	6,000 00	2,766 07	10,568 00	7,154 63	12,000 00	.....	.....	.....	.....	.....	.....
For furniture for government houses and offices in navy yards .....	81 07	200 00	48 85	350 00	88 03	100 00	.....	.....	.....	.....	.....	.....
For coal and other fuel for yards and docks purposes .....	48 68	2,500 00	465 03	7,800 00	4,974 36	5,000 00	.....	.....	.....	.....	.....	.....
For candles, oil, and gas .....	3,871 41	5,000 00	325 28	1,720 00	985 26	2,500 00	.....	.....	.....	.....	.....	.....
For cleaning and clearing up yard and care of buildings .....	2,628 46	4,500 00	937 68	3,441 00	6,110 49	12,000 00	.....	.....	.....	.....	.....	.....
For attendances on fires, lights, fire engines, and apparatus .....	3,936 32	8,000 00	5,745 87	19,910 00	1,877 37	5,500 00	.....	.....	.....	.....	.....	.....
For incidental labor not chargeable to other appropriations .....	1,783 45	5,400 00	116 06	4,642 00	2,307 35	3,500 00	.....	.....	.....	.....	.....	.....
For water tax .....	239,605 81	32,520 00	1,567 16	20,000 00	37,506 74	33,500 00	.....	.....	.....	.....	.....	.....
For tolls and ferrages .....	18 00	100 00	.....	100 00	1,674 34	2,500 00	.....	.....	.....	.....	.....	.....
For pay of watchmen .....	11,511 45	13,500 00	9,854 00	16,440 00	6,932 51	10,000 00	.....	.....	.....	.....	.....	.....
For books, maps, models, and drawings .....	.....	100 00	.....	700 00	34 01	500 00	.....	.....	.....	.....	.....	.....
For flags, awnings, and packing boxes .....	73 68	30 00	104 75	2,311 00	82 51	400 00	.....	.....	.....	.....	.....	.....
Total .....	284,886 05	120,000 00	28,862 94	138,000 00	87,617 56	120,000 00	\$105 11	\$500 00	\$7,694 12	\$15,000 00	.....	\$5,000 00

BUREAU OF YARDS AND DOCKS.



Y. &amp; D. No. 7.

*Estimates of appropriations under the cognizance of the Bureau of Yards and Docks, required for the service of the fiscal year ending June 30, 1870.*

Heads or titles of appropriations.	Estimates of appropriations required for the service of the fiscal year ending June 30, 1870.	Appropriations for the fiscal year ending June 30, 1869.
Pay of superintendents .....	\$138,931 25	\$50,000 00
Contingent enumerated .....	1,173,500 00	800,000 00
Navy yard, Portsmouth, N. H. ....	143,500 00	50,000 00
Navy yard, Boston .....	138,000 00	100,000 00
Navy yard, New York .....	251,395 00	100,000 00
Navy yard, Philadelphia .....	73,850 00	50,000 00
Navy yard, Washington .....	155,800 00	80,000 00
Navy yard, Norfolk .....	120,000 00	50,000 00
Navy yard, Pensacola .....	144,851 00	50,000 00
Navy yard, Mare island .....	161,500 00	60,000 00
Naval station, Sackett's Harbor .....	1,000 00	2,000 00
Naval station, Mound City .....	11,500 00	27,000 00
Naval station, Key West .....	20,000 00	3,000 00
Naval Asylum, Philadelphia .....	10,600 00	8,600 00
Support of beneficiaries .....	54,000 00	54,000 00
Total .....	2,598,427 25	1,484,000 00

BUREAU OF YARDS AND DOCKS, October 1, 1868.

## BUREAU OF ORDNANCE.

BUREAU OF ORDNANCE, NAVY DEPARTMENT,  
Washington, October 2, 1868.

SIR: In compliance with your instructions of the 28th of July last, I herewith submit estimates for the ordnance service of the navy during the fiscal year ending June 30, 1870, amounting in the aggregate to \$480,696, which is a large reduction from the total amount of the estimates sent from the yards to the bureau for expenditures supposed to be required there.

The estimates do not embrace items for new works of any description, and only such amounts are asked for as are deemed necessary to carry on the service of ordnance, and indispensable for the preservation of the public property.

Further explanation in relation to these estimates will be found in the annual report from this bureau.

I am, sir, with great respect, your obedient servant,

J. A. DAHLGREN,  
Rear-Admiral and Chief of Bureau

Hon. GIDEON WELLES,  
Secretary of the Navy.

*Summary of appropriations estimated for by the Bureau of Ordnance, Navy Department, and required for the fiscal year ending June 30, 1870, with the amounts appropriated for the same objects for the year ending June 30, 1869.*

Objects.	Required for year end- ing June 30, 1870.	Appropriated for year end- ing June 30, 1869.
For support of the bureau, (A) .....	\$14, 696	\$7, 696
For ordnance, &c., (B) .....	450, 000	264, 500
For civil establishment at navy yards, (C) .....	15, 000	15, 000
For contingent, (D) .....	1, 000	.....
Total .....	480, 696	287, 196

## BUREAU OF ORDNANCE, 1868.

## A.

*Estimate of the amount required for the support of the Bureau of Ordnance for the fiscal year ending June 30, 1870.*

For salary of chief clerk, (per act of July 23, 1866, sec. 8) .....	\$1, 800
For salary of one fourth-class clerk, (per act of July 23, 1866, sec. 8) .....	1, 800
For salaries of two third-class clerks, (per act of July 23, 1866, sec. 8) .....	3, 200
For salaries of two second-class clerks, (per act of July 23, 1866, sec. 8) .....	2, 800
For salary of draughtsman, (per act of March 2, 1867) .....	1, 800
For salary of messenger, (per acts of July 5, 1862, and June 25, 1864) .....	1, 000
For salaries of two laborers, (per acts of July 5, 1862, and June 25, 1864) .....	1, 296

13, 696

Appropriated for the fiscal year ending June 30, 1869 .....

\$6, 896

## CONTINGENT EXPENSES.

For stationery and miscellaneous items .....

\$1, 000

Appropriated for fiscal year ending June 30, 1869 .....

\$800

## BUREAU OF ORDNANCE, 1868.

## B.

*Estimate of the amount that will be required for the ordnance service of the navy, and at the several navy yards and stations, for the year ending June 30, 1870.*

For carrying on the ordnance service of the navy, and at the several navy yards and stations, including magazines, repairs of all kinds, and for the pay of labor. .....

\$450, 000

Appropriated for year ending June 30, 1869 .....

\$264, 500

## BUREAU OF ORDNANCE, 1868.

## C.

*Estimate of the amount that will be required for the support of the civil establishment at navy yards, under the Bureau of Ordnance, for the fiscal year ending June 30, 1870.*

For pay of superintendents and the civil establishment at the several navy yards.. ..

\$15, 000

Appropriated for the year ending June 30, 1869 .....

\$15, 000

## BUREAU OF ORDNANCE, 1868.

## D.

*Estimate of the amount required for contingent expenses of the ordnance service of the navy for year ending June 30, 1870.*

For contingent expenses .....

\$1, 000

## BUREAU OF ORDNANCE, 1868.

## BUREAU OF EQUIPMENT AND RECRUITING.

NAVY DEPARTMENT,  
BUREAU OF EQUIPMENT AND RECRUITING,  
*Washington, September 10, 1868.*

SIR: In obedience to the instructions contained in circular of the department, of the 28th July last, I have the honor to transmit herewith estimates of the amounts required for the fiscal year ending 30th June, 1870.

I have the honor to be, very respectfully, your obedient servant,  
M. SMITH, *Chief of Bureau.*

Hon. GIDEON WELLES,  
*Secretary of the Navy.*

## E. &amp; R. No. 1.

*Estimate of the amount required for the support of the Bureau of Equipment and Recruiting for the fiscal year ending June 30, 1870.*

For salary of chief clerk, (act of July 5, 1862).....	\$1,800
For salary of one fourth-class clerk, (act of July 23, 1866).....	1,800
For salary of two third-class clerks, (act of July 23, 1866).....	3,200
For salary of two second-class clerks, (act of July 23, 1866).....	2,800
For salary of three first-class clerks, (act of July 23, 1866).....	3,600
For salary of one messenger, (act of July 25, 1864).....	1,000
For salary of one laborer, (act of July 25, 1864).....	720
	<hr/>
	14,920
For contingent expenses of the bureau.....	1,000
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Total.....	15,920

## E. &amp; R. No. 2.

*Estimate of the amount required for pay of superintendents and civil officers under the cognizance of the Bureau of Equipment and Recruiting, at navy yards, for the fiscal year ending June 30, 1870.*

## PORTSMOUTH, N. H.

Clerk in equipment office.....	\$1,400
Store clerk.....	1,140
Time clerk.....	900

## BOSTON.

Superintendent of ropewalk.....	1,900
Clerk to superintendent.....	1,200
Clerk in equipment office.....	1,500
Two store clerks, (one at \$1,400, and one at \$1,200).....	2,600
Time clerk.....	1,140

## NEW YORK.

Clerk in equipment office.....	1,500
Two store clerks, (one at \$1,400, and one at \$1,200).....	2,600
Time clerk.....	1,140

## PHILADELPHIA.

Clerk in equipment office.....	1,400
Store clerk.....	1,400
Time clerk.....	1,140

## ESTIMATES OF APPROPRIATIONS.

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## WASHINGTON.

Clerk in equipment office.....	\$1,500
Two store clerks, (one at \$1,400, and one at \$1,200) .....	2,600
Time clerk.....	1,140

## NORFOLK.

Clerk in equipment office.....	1,400
Store clerk.....	1,140
Time clerk.....	900

## PENSACOLA.

Clerk in equipment office.....	1,400
Store clerk.....	1,140
Time clerk.....	900

## MARE ISLAND.

Clerk in equipment office.....	1,500
Store clerk.....	1,400
Time clerk.....	1,200

Total .....	<u>37,180</u>
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## E. &amp; R. No. 3.

*Estimate for pay of the petty officers, seamen, ordinary seamen, landsmen, boys, coal-heavers, firemen, and apprentices, for the fiscal year ending June 30, 1870.*

The estimate being for 8,500 persons, at \$280 each per annum.....	<u>\$2 380,000</u>
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## E. &amp; R. No. 4.

*Estimate for the purchase of hemp and other materials, &c., for the manufacture of cordage, including labor, for the fiscal year ending June 30, 1870.*

For the purchase of 300 tons of hemp, &c., &c.....	<u>\$240,000</u>
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## E. &amp; R. No. 5.

*Estimate of fuel for the use of the navy, with the expenses of transportation, labor, storage, &c., for the fiscal year ending June 30, 1870.*

For the purchase of coal for 40 steamers, &c.....	<u>\$480,000</u>
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## E. &amp; R. No. 6.

*Estimate for the purchase of various articles of equipment, viz. :*

Wire rope, hides, cordage, canvas, leather, wood, iron for the manufacture of chains, cables, galleys, &c., hose, furniture, &c., and for the payment of labor in the manufacture of articles pertaining to this bureau, and in the equipment and stripping of vessels, and hire of teams.....	<u>\$600,000</u>
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## E. &amp; R. No. 7.

*Estimate of the amount required for the contingent fund for the fiscal year ending June 30, 1870.*

For expenses that may accrue for the following purposes, viz: for freight and transportation of stores, &c., under the cognizance of the Bureau of Equipment and Recruiting; for transportation of enlisted men; for mileage to honorably discharged men; for printing, postage, advertising, telegraphing, and stationery, for the Bureau of Equipment and Recruiting; for apprehension of deserters, assistance to vessels in distress, &c..... \$300,000

## RECAPITULATION.

For salaries.....	\$14,920
For contingent.....	1,000
	<u>15,920</u>

## NAVAL SERVICE.

For pay of enlisted men.....	\$2,390,00
For pay of civil officers .....	37,180
For the purchase of hemp.....	240,000
For the purchase of coal.....	480,000
For the equipment of vessels .....	600,000
For contingent expenses .....	300,000
	<u>4,037,180</u>

M. SMITH, *Chief of Bureau.*

BUREAU OF EQUIPMENT AND RECRUITING, *September 10, 1868.*

## BUREAU OF NAVIGATION.

BUREAU OF NAVIGATION, NAVY DEPARTMENT,  
*Washington, September 30, 1868.*

SIR: In obedience to your order of July 28 last, I respectfully submit the estimates of this bureau for the fiscal year ending June 30, 1870.

I am, sir, very respectfully, your obedient servant,  
THORNTON A. JENKINS,  
*Chief of Bureau.*

HON. GIDEON WELLES,  
*Secretary of the Navy, Washington.*

## NAVIGATION—A.

*List of papers composing the estimates for the fiscal year ending June 30, 1870.*

## FOR THE BUREAU.

*Navigation—B.—Estimate for the support of the bureau.*

## FOR THE NAVAL SERVICE.

*Navigation, No. 1.—Estimate for the pay of commissioned and warrant officers of the navy, and for mileage and transportation of the same.*

*Navigation, No. 2.—Estimate for navigation and navigation supplies.*

*Navigation, No. 3.—Estimate for the support of the Naval Academy.*

*Navigation, No. 4.—Estimate for the support of the Naval Observatory.*

*Navigation, No. 5.—Estimate for the support of the Nautical Almanac.*

*Navigation, No. 6.—Summary of estimates from the Bureau of Navigation.*

*Navigation, No. 7.—Recapitulation of appropriations under the cognizance of the Bureau of Navigation.*

## NAVIGATION—B.

*Estimate of the amount required for the support of the Bureau of Navigation for the fiscal year ending June 30, 1870.*

For salary of chief clerk, per act of July 5, 1862, section 3 .....	\$1,800
For salary of one clerk, (fourth class,) per act of July 23, 1866, section 8 .....	1,800
For salary of one clerk, (second class,) per act of July 23, 1866, section 8 .....	1,400
For salary of messenger, as per act of July 5, 1862, and per act of July 23, 1866, section 7 .....	1,000
For wages of laborer, as per act of February 25, 1863, and per act of July 23, 1866, section 7 .....	720
	<hr/>
	6,720
For contingent expenses of bureau .....	1,600
	<hr/>
Total .....	8,320
	<hr/>
Appropriated for fiscal year ending June 30, 1869 .....	\$6,200
Estimated for fiscal year ending June 30, 1869 .....	12,620
	<hr/>

## NAVIGATION—No. 1.

*Estimate of the amount required under the head of Pay of the Navy, for the payment of commissioned and warrant officers at sea, on shore, on special service, and of those on the retired list and unemployed, and for mileage or transportation of officers travelling under orders.*

For the fiscal year ending June 30, 1870 .....	\$5,009,727
	<hr/>
Estimated for the fiscal year ending June 30, 1869 .....	\$6,160,560
	<hr/>

## NAVIGATION—No. 2.

*Estimate of the amount required for navigation and navigation supplies, and for purposes incidental to navigation, for the fiscal year ending June 30, 1870.*

1. For pay of the civil establishment under this bureau at the several navy yards .....	\$23,500
2. For text-books, stationery, instruments, and furniture, used in instructing naval apprentices .....	1,500
3. For foreign pilotage and towage, and for local pilotage and towage, of ships of war .....	55,000
4. For repairs and care of the several compass stations, and for services and materials in correcting compasses on board ships of war .....	4,000
5. For services and materials in testing and adjusting compasses, in rating and testing chronometers and comparing watches, and in testing meteorological instruments for use on board ships of war .....	3,500
6. For nautical instruments, for nautical books, maps and charts, and sailing directions, and for repairs of nautical instruments of all kinds .....	15,000
7. For books for libraries of ships of war .....	3,000
8. For navy signals and apparatus other than signal flags, including signal lights, signal lanterns, running lights, (side and head lanterns prescribed by law,) and appendages of the same, and for drawings and engravings for signal books .....	8,000
9. For compass fittings, including binnacles, pedestals, tripods, ladders, and other appendages of ships' compasses, to be made in the navy yards .....	10,000
10. For logs and other appliances for measuring the ship's way, for leads, and other appliances for sounding .....	5,000

11. For lanterns and lamps and their appendages for general use on board ship, including those for the cabin, wardroom and steerage, hold and spirit-room, decks, quartermasters' use, and between-decks.....	\$7,500
12. For flags, including bunting and all other materials for the same, and for making and repairing flags of all kinds, for the navy .....	6,000
13. For oil for ships of war other than that used in the engineer department, for candles when used as a substitute for oil in running lights, for chimneys and wick, and for soap used in cleaning navigation implements.....	45,000
14. For commanders' and navigators' stationery for ships of war in commission.	7,500
15. For musical instruments and music of flag-ships .....	1,500
16. For preparing and publishing maps, charts, nautical books, and other hydrographic information, as per act approved June 21, 1866, chap. cxxix.....	25,000
17. For freight and transportation of navigation materials, instruments, books, and stores, postage on public letters, telegraphing on public business, advertising for proposals, packing-boxes, for blank books, forms and stationery at navigation offices, and for other contingent expenses.....	10,000
<b>Total.....</b>	<b>231,000</b>
Estimated for fiscal year ending June 30, 1870 .....	\$231,000
Appropriated for fiscal year ending June 30, 1869.....	178,000
Estimated for fiscal year ending June 30, 1869.....	312,850

## NAVIGATION—No. 3.

*Estimate of the amount required for the pay of professors, assistant professors, and others on duty at the United States Naval Academy, for the fiscal year ending June 30, 1870, chargeable to the appropriation for the support of the Naval Academy.*

1 professor of mathematics.....	\$1,800 00
7 assistant professors of mathematics .....	9,800 00
1 professor of astronomy, navigation, and surveying.....	1,800 00
1 assistant professor of astronomy, navigation, and surveying .....	1,400 00
1 professor of natural and experimental philosophy .....	1,800 00
2 assistant professors of natural and experimental philosophy.....	2,800 00
1 professor of ethics and English studies .....	1,800 00
9 assistant professors of ethics and English studies.....	12,600 00
1 professor of the French language .....	1,800 00
5 assistant professors of the French language .....	7,000 00
1 professor of the Spanish language.....	1,800 00
2 assistant professors of the Spanish language.....	2,800 00
1 professor of drawing and draughting .....	1,800 00
3 assistant professors of drawing and draughting .....	4,200 00
1 sword master.....	1,200 00
2 assistant sword masters.....	1,600 00
1 boxing master and gymnast.....	1,200 00
1 assistant librarian.....	1,400 00
1 secretary.....	1,600 00
1 clerk to the superintendent.....	1,200 00
2 clerks, (one at \$1,000 and one at \$800,) .....	1,800 00
1 clerk to the commandant of midshipmen.....	800 00
1 clerk to the paymaster.....	1,000 00
1 clerk to aid in auditing accounts of midshipmen quartered in school ships...	600 00
1 clerk to paymaster in charge of stores.....	1,000 00
1 writer to paymaster in charge of stores, at \$3 per diem .....	1,095 00
1 commissary to subsist the midshipmen .....	288 00
1 messenger to the superintendent .....	480 00
1 armorer .....	529 50
1 gunner's mate .....	469 50
1 quarter gunner .....	409 50
1 cockswain .....	469 50
1 apothecary of the first class .....	750 00
1 cook for midshipmen's mess.....	365 50
2 seamen to assist armorer and attend in department of infantry tactics, &c. ...	699 00
1 seaman to attend in department of seamanship, and for police duties, &c.....	349 00
1 band master.....	528 00

## ESTIMATES OF APPROPRIATIONS.

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18 musicians of the first class .....	\$6,264 00
7 musicians of the second class .....	2,100 00
2 drummers, } musicians of the first class .....	1,044 00
1 fifer..... }	
	<hr/> 82,401 00
Pay of professors and others.....	\$82,401 00
Amount appropriated for the fiscal year ending June 30, 1869 .....	<hr/> 76,706 00
Excess.....	<hr/> 5,695 00

Difference reconciled as follows :

*Increase recommended.*

1 assistant professor of natural and experimental philosophy .....	\$1,400 00
1 assistant professor of the Spanish language .....	1,400 00
Increase to boxing master and gymnast.....	400 00
Increase to the assistant librarian .....	400 00
1 clerk to the paymaster in charge of stores .....	1,000 00
1 writer to the paymaster in charge of stores, at \$3 per diem.....	1,095 00
Total increase recommended.....	<hr/> 5,695 00

*Estimate for the wages of watchmen and attendants at the gas and steam-heating works, and others on duty at the Naval Academy, for the fiscal year ending June 30, 1870.*

1 captain of the watch, at \$2 50 per diem .....	\$912 50
4 watchmen, at \$2 25 per diem .....	3,285 00
1 foreman of gas and steam-heating works, at \$4 per diem.....	1,460 00
10 attendants at the gas and steam heating works at academy and school ships, one at \$3 25, three at \$3, and six at \$2 50 per diem.....	9,946 25
3 joiners, at \$3 50 per diem.....	3,832 50
2 painters, at \$3 50 per diem .....	2,555 00
2 masons, at \$3 50 per diem.....	2,555 00
1 tinner, at \$3 per diem.....	1,095 00
1 gas fitter, at \$3 per diem.....	1,095 00
1 blacksmith, at \$3 per diem.....	1,095 00
1 mechanic at workshop, at \$2 25 per diem .....	821 25
1 master laborer to keep public grounds in order, &c., at \$2 28 per diem .....	832 20
14 laborers to assist in same, three at \$2, and eleven at \$1 75 per diem.....	9,216 50
1 laborer to superintend midshipmen's quarters, public grounds, &c., at \$2 25 per diem.....	832 20
4 attendants at recitation rooms, library, chapel, and offices, at \$20 per month.	960 00
20 servants to keep in order and attend to midshipmen's quarters, public build- ings, &c., at \$20 per month .....	4,800 00
	<hr/> 45,293 40

Amount appropriated for the fiscal year ending June 30, 1869 .....

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\$45,294 00*Estimate for contingent expenses of the Naval Academy for the fiscal year ending June 30, 1870.*

For material for heating and lighting the academy and school ships, bands- men's quarters, &c.....	\$18,000 00
For the purchase of books for the library.....	2,000 00
For stationery, blank books, maps and models .....	3,500 00
For expenses of board of visitors.....	2,000 00
For postage on public service.....	750 00
For furniture and fixtures for public buildings, &c .....	2,000 00
For expenses in the astronomical and philosophical departments, &c.....	500 00
For the purchase of steam machinery, steam pipe and fixtures, for rent of build- ings for use of the academy, for freight, cartage, water, musical instruments, uniforms for bandsmen, telegraphing, and for the current expenses and repairs of all kinds, and for incidental labor not applicable to any other appropriation.	35,200 00

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63,950 00

Amount appropriated for the year ending June 30, 1869.....

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63,450 00

Excess.....

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500 00



## ESTIMATES OF APPROPRIATIONS.

*Estimate of the amount required for various purposes at the Naval Academy for the fiscal year ending June 30, 1870.*

For necessary repairs of public buildings, &c.....	\$6,000 00
For repairs of pavements, &c.....	2,000 00
For repairs of wharves.....	500 00
For rent of quarters for the foreman of the gas and steam-heating works, at \$15 per month.....	180 00
	<hr/>
	8,680 00
Amount appropriated for the year ending June 30, 1869.....	10,000 00
	<hr/>
Decrease.....	1,320 00
	<hr/>

*Estimate of the amount required for the support, &c., of the department of steam enginery in the United States Naval Academy for the fiscal year ending June 30, 1870.*

For engineers' stores.....	\$500 00
For material for repair of steam machinery.....	1,000 00
	<hr/>
	1,500 00
	<hr/>

*Estimate for the wages of the following persons on duty in the machine shop of the department of steam enginery in the United States Naval Academy, for the fiscal year ending June 30, 1870.*

1 machinist, at \$3 50 per diem.....	\$1,277 50
1 machinist, at \$3 per diem.....	1,095 00
1 blacksmith, at \$3 50 per diem.....	1,277 50
1 boiler maker, at \$3 50 per diem.....	1,277 50
1 pattern maker, at \$3 50 per diem.....	1,277 50
1 moulder, at \$3 50 per diem.....	1,277 50
2 laborers, at \$1 75 per diem.....	1,277 50
	<hr/>
	8,760 00
	<hr/>

Estimate for support, &c., of the department of steam enginery, for the fiscal year ending June 30, 1870.....	\$10,260 00
Amount appropriated for the fiscal year ending June 30, 1869.....	5,000 00
	<hr/>
Excess.....	5,260 00
	<hr/>

## RECAPITULATION.

## APPROPRIATION, NAVAL ACADEMY.

Pay of professors and others.....	\$32,401 00
Wages of watchmen and others.....	45,293 40
Contingent expenses.....	63,950 00
Various purposes.....	8,680 00
Support of the department of steam enginery.....	1,500 00
Pay of mechanics and others in same.....	8,780 00
	<hr/>
Total.....	210,584 40
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Total appropriated for the year ending June 30, 1869.....	\$200,450 00
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Respectfully submitted:

DAVID D. PORTER,

*Vice-Admiral and Superintendent Naval Academy.*

NAVAL ACADEMY, Annapolis, Md., August, 22, 1868.

## NAVIGATION—No. 4.

*Estimate of the amount required for the pay of the civil officers on duty at the United States Naval Observatory, for the fiscal year ending June 30, 1870, chargeable to the appropriation for the support of the Naval Observatory.*

## SALARIES.

For salary of clerk, per act of March 3, 1855 (Statutes at Large, volume x, chapter cixxv, section 10, page 670) .....	\$1,500 00
For salary of three aids or assistant observers, per act of May 21, 1864, (Statutes at Large, volume xlii, chapter xciii section 1, page 84) .....	4,000 00
Total .....	5,500 00
Appropriated for year ending June 30, 1869 .....	\$5,500 00

*Estimate of the amount required for the pay of the instrument-maker, watchmen and others, and for the incidental expenses of the United States Naval Observatory, for the fiscal year ending June 30, 1870.*

For the wages of one instrument-maker, three watchmen, one messenger, and one porter; for keeping grounds in order, and for repairs of buildings; for fuel, light, and office furniture; purchase of books for library; and for stationery, chemicals for batteries, postage, freight, and incidental expenses ...	\$13,500 00
Appropriated for the year ending June 30, 1869 .....	11,100 00
Difference .....	2,400 00

## SUMMARY.

## APPROPRIATION, NAVAL OBSERVATORY.

For pay of clerk, and three assistant observers or aids .....	\$5,500 00
For pay of instrument-maker, watchmen, and others, and contingent .....	13,500 00
Total amount asked for ....	19,000 00

Respectfully submitted :

B. F. SANDS,  
Commodore, Superintendent.

UNITED STATES NAVAL OBSERVATORY,  
Washington, September 7, 1868.

## NAVIGATION—No. 5.

*Estimate of the amount required for preparing and publishing the American Ephemeris and Nautical Almanac for the fiscal year ending June 30, 1870.*

For pay of computers and clerk .....	\$20,500
For office expenses, viz: fuel, stationery, labor, boxes, freight, &c. ....	1,000
Total .....	21,500
Appropriated for the year ending June 30, 1869 .....	\$16,200
Estimated for the year ending June 30, 1869 .....	21,200

Respectfully submitted :

J. H. C. COFFIN,  
Professor of Mathematics U. S. N., Sup't Nautical Almanac.  
Commodore THORNTON A. JENKINS, U. S. Navy,  
Chief of Bureau of Navigation, Washington, D. C.

## ESTIMATES OF APPROPRIATIONS.

## NAVIGATION—No. 6.

*Summary of estimates from the Bureau of Navigation for the fiscal year ending June 30, 1870.*

## FOR SUPPORT OF BUREAU.

Salaries and contingent, (Navigation—B)..... \$8,320 00

## FOR THE NAVAL SERVICE.

1. For pay of commissioned and warrant officers, and for mileage and transportation of same, (Navigation, No. 1).....	\$5,009,727 00
2. For navigation and navigation supplies, (Navigation, No. 2).....	231,000 00
3. For support of Naval Academy:	
Pay of civil officers, &c., (Navigation, No. 3).....	\$82,401 00
Pay of watchmen, &c., (Navigation, No. 3).....	45,293 40
Contingent expenses, (Navigation, No. 3).....	63,950 00
Various purposes, (Navigation, No. 3).....	8,680 00
Support of enginery department, (Navigation, No. 3)....	1,500 00
Pay of mechanics in enginery dep't, (Navigation, No. 3).....	8,760 00
	<u>210,584 40</u>
4. For support of Naval Observatory:	
Pay of civil officers, &c., (Navigation, No. 4).....	\$5,500 00
Wages and incidentals, (Navigation, No. 4).....	13,500 00
	<u>19,000 00</u>
5. For preparing and publishing the Nautical Almanac:	
Pay of computers, &c., (Navigation, No. 5).....	21,500 00
	<u>5,491,811 40</u>

THORNTON A. JENKINS,  
*Chief of Bureau.*

## NAVIGATION—No. 7.

*Recapitulation of appropriations under the cognizance of the Bureau of Navigation.*

Titles of appropriations.	Appropriations estimated for the service of the year ending June 30, 1870.	Appropriations made for the fiscal year ending June 30, 1869.
Pay of the navy, (officers).....	\$5,009,727 00	(*)
Navigation .....	221,000 00	\$162,000 00
Contingent navigation .....	10,000 00	10,000 00
Naval Academy .....	210,584 40	202,450 00
Naval Observatory .....	19,000 00	16,600 00
Nautical Almanac.....	21,500 00	16,200 00
Total.....	5,491,811 40	413,250 00

\* The estimate was \$6,160,560. The amount appropriated for officers cannot be determined, as the pay of seamen (under Bureau of Equipment and Recruiting) is included in the appropriation for "pay of the navy," and the total amount asked for was considerably reduced by Congress.

## BUREAU OF CONSTRUCTION AND REPAIR.

NAVY DEPARTMENT,  
BUREAU OF CONSTRUCTION AND REPAIR,  
September 21, 1868.

SIR: In compliance with your instructions of the 28th of July, I herewith respectfully enclose the estimates for the expenditures of this bureau for the fiscal year terminating June 30, 1870.

I have the honor to be, very respectfully, your obedient servant,  
JOHN LENTHALL,  
Chief of Bureau.

HON. GIDEON WELLES,  
Secretary of the Navy, Washington, D. C.

## A.

*Estimate of the amount required for the expenditures of the Bureau of Construction and Repair for the fiscal year ending June 30, 1870.*

For salary of chief of bureau, per act of July 5, 1862, section 3.....	\$3,500
For salary of chief clerk, per act July 5, 1862, section 3.....	1,800
For salary of one draughtsman, per act March 2, 1867 .....	1,800
For salary of one clerk, (fourth class,) per act July 23, 1866, section 8.....	1,800
For salary of two clerks, (third class,) per act July 23, 1866, section 8.....	3,200
For salary of two clerks, (second class,) per act July 23, 1866, section 8.....	2,800
For salary of one clerk, (first class,) per act July 23, 1866, section 8.....	1,200
For salary of one messenger, per act June 25, 1864, section 3.....	1,000
For salary of one laborer, per act June 25, 1864, section 3.....	720
	<hr/>
	17,820
For amount submitted as increase in salary of chief clerk .....	400
For contingent expenses.....	1,000
	<hr/>
Total.....	19,220

## B.

*Estimate of the pay of civil officers under the cognizance of the Bureau of Construction and Repair, at navy yards and stations, for the fiscal year ending June 30, 1870.*

## PORTSMOUTH, N. H.

Assistant naval constructor .....	\$2,000
Inspector and measurer of timber.....	1,250
Superintendent of floating dock.....	1,100
Draughtsman to naval constructor.....	1,400
Clerk of storehouses .....	1,500
Clerk to naval constructor.....	1,400
Time clerk.....	1,200
	<hr/>
Total.....	9,850

## BOSTON, MASS.

Assistant naval constructor.....	\$2,000
Inspector and measurer of timber .....	1,500
Draughtsman to naval constructor.....	1,400
Clerk of storehouse .....	1,500
Clerk to naval constructor.....	1,500
Clerk to naval constructor.....	1,200
Time clerk.....	1,250
	<hr/>
Total.....	10,350

## ESTIMATES OF APPROPRIATIONS.

## NEW YORK.

Assistant naval constructor .....	\$2,000
Inspector and measurer of timber .....	1,500
Draughtsman to naval constructor .....	1,400
Clerk of storehouse .....	1,500
Clerk of storehouse .....	1,200
Clerk to naval constructor .....	1,500
Clerk to naval constructor .....	1,200
Time clerk .....	1,250
Total .....	<u>11,550</u>

## PHILADELPHIA.

Assistant naval constructor .....	\$2,000
Inspector and measurer of timber .....	1,200
Superintendent of floating dock .....	1,100
Draughtsman to naval constructor .....	1,400
Clerk of storehouse .....	1,500
Clerk to naval constructor .....	1,400
Time clerk .....	1,200
Total .....	<u>9,850</u>

## WASHINGTON.

Assistant naval constructor .....	\$2,000
Clerk of storehouse .....	1,250
Clerk to naval constructor .....	1,200
Time clerk .....	1,200
Total .....	<u>5,650</u>

## NORFOLK.

Clerk to naval constructor .....	\$1,200
Clerk of storehouse .....	1,250
Time clerk .....	1,200
Total .....	<u>3,650</u>

## PENSACOLA.

Assistant naval constructor .....	\$2,000
Clerk of storehouse .....	1,250
Clerk to naval constructor .....	1,200
Total .....	<u>4,450</u>

## MARE ISLAND.

Inspector and measurer of timber .....	\$1,500
Clerk of storehouse .....	1,500
Clerk to naval constructor .....	1,500
Time clerk .....	1,500
Total .....	<u>6,000</u>

## RECAPITULATION.

Civil officers at navy yard, Portsmouth .....	\$9,850
Civil officers at navy yard, Boston .....	10,350
Civil officers at navy yard, New York .....	11,550
Civil officers at navy yard, Philadelphia .....	9,850
Civil officers at navy yard, Washington .....	5,650
Civil officers at navy yard, Norfolk .....	3,650
Civil officers at navy yard, Pensacola .....	4,450
Civil officers at navy yard, Mare island .....	6,000
Total for civil officers .....	<u>61,350</u>

## C

*Estimate of the amount required by the Bureau of Construction and Repair for the maintenance and repair of the navy for the fiscal year ending June 30, 1870.*

For the preservation of vessels on the stocks and in ordinary, the purchase of materials and stores of all kinds, labor in navy yards, transportation of materials, repair of vessels, and maintenance of the navy afloat ..... \$3,790,500

## GENERAL RECAPITULATION.

*Estimate of the appropriations under the cognizance of the Bureau of Construction and Repair, Navy Department, required for the service of the fiscal year ending June 30, 1870.*

Civil and contingent expenses of bureau.....	\$19,220
Pay of civil officers under cognizance of Bureau of Construction and Repair at navy yards and stations.....	61,350
Maintenance and repair of the navy.....	3,790,500
Total.....	<u>3,871,070</u>

## BUREAU OF STEAM ENGINEERING.

NAVY DEPARTMENT,  
BUREAU OF STEAM ENGINEERING,  
September 24, 1868,

SIR: In compliance with your instructions of the 28th ultimo, I have the honor to herewith transmit the estimate of amounts that will be required for the purposes of this bureau during the fiscal year ending June 30, 1870.

This estimate is the lowest sum for which the necessary operations of this bureau can be performed on the basis of a service of 8,500 men, and includes no provision for extraordinary contingencies. Should such occur, an increased expenditure would be unavoidable.

Very respectfully,

B. F. ISHERWOOD,  
Chief of Bureau.

Hon. GIDEON WELLES,  
Secretary of the Navy.

## A.

*Estimate of the amount required for the civil expenses of the Bureau of Steam Engineering for the fiscal year ending June 30, 1870, as per acts of July 5, 1862, July 23, 1866, and March 2, 1867.*

For salary of chief clerk, (act of July 5, 1862, section 3).....	\$1,800
For salary of one third-class clerk, (act of July 23, 1866, section 8).....	1,600
For salary of one second-class clerk, (act of March 2, 1867).....	1,400
For salary of one draughtsman, (act of July 5, 1862, section 3; and act of March 2, 1867).....	1,800
For salary of one assistant draughtsman, (act of July 5, 1862).....	1,200
For salary of one messenger, (act of July 5, 1862, section 3; act of June 25, 1864, section 3; and act of July 23, 1866).....	1,000
For salary of one laborer, (act of July 5, 1862, section 3; act of June 25, 1864, section 3; and act of July 23, 1866).....	720
For amount submitted as increase of salary of chief clerk.....	400
For contingent expenses.....	800

Total..... 10,720

Appropriated for the fiscal year ending June 30, 1869 ..... \$8,320

## B.

*Estimate of the pay of civil officers under the cognizance of the Bureau of Steam Engineering at navy yards and stations for the fiscal year ending June 30, 1870.*

## PORTSMOUTH, N. H.

For salary of one draughtsman .....	\$1,600
For salary of clerk to chief engineer .....	1,400
For salary of store clerk .....	1,400
For salary of time clerk .....	1,200
	<hr/>
	5,600
	<hr/>

## CHARLESTOWN, MASS.

For salary of one draughtsman .....	\$1,600
For salary of clerk to chief engineer .....	1,400
For salary of store clerk .....	1,400
For salary of time clerk .....	1,200
	<hr/>
	5,600
	<hr/>

## BROOKLYN.

For salary of one draughtsman .....	\$1,600
For salary of clerk to chief engineer .....	1,400
For salary of store clerk .....	1,400
For salary of time clerk .....	1,200
	<hr/>
	5,600
	<hr/>

## PHILADELPHIA.

For salary of one draughtsman .....	\$1,600
For salary of clerk to chief engineer .....	1,400
For salary of store clerk .....	1,400
For salary of time clerk .....	1,200
	<hr/>
	5,600
	<hr/>

## WASHINGTON.

For salary of one draughtsman .....	\$1,600
For salary of clerk to chief engineer .....	1,400
For salary of store clerk .....	1,400
For salary of time clerk .....	1,200
	<hr/>
	5,600
	<hr/>

## NORFOLK.

For salary of one draughtsman .....	\$1,600
For salary of clerk to chief engineer .....	1,400
For salary of store clerk .....	1,400
For salary of time clerk .....	1,200
	<hr/>
	5,600
	<hr/>

## PENSACOLA.

For salary of one draughtsman .....	\$1,600
For salary of clerk to chief engineer .....	1,400
For salary of store clerk .....	1,400
For salary of time clerk .....	1,200
	<hr/>
	5,600
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## MARE ISLAND.

For salary of one draughtsman.....	\$1,600
For salary of clerk to chief engineer.....	1,400
For salary of store clerk.....	1,400
For salary of time clerk.....	1,200
	<u>5,600</u>

## RECAPITULATION.

Civil officers at navy yard, Portsmouth, N. H.....	\$5,600
Charlestown .....	5,600
Brooklyn .....	5,600
Philadelphia .....	5,600
Washington.....	5,600
Norfolk .....	5,600
Pensacola.....	5,600
Mare island .....	5,600
	<u>44,800</u>
Appropriation for the fiscal year ending June 30, 1869.....	<u>\$24,000</u>

## C.

*Estimate of the amount required by the Bureau of Steam Engineering for the fiscal year ending June 30, 1870.*

For preservation and repairs of machinery of steamers, boilers, instruments, tools, labor, transportation, materials, stores, &c.....	\$1,205,000
For stores and materials for vessels of squadrons, necessarily purchased abroad, and for repairs of machinery of the vessels on foreign stations.....	100,000
	<u>1,305,000</u>

## RECAPITULATION.

Heads.	Estimate of appropriation required for the fiscal year ending June 30, 1870.	Appropriations for the fiscal year ending June 30, 1869.
A.—Salaries and contingent expenses of the bureau—1869-'70 .....	\$10,720 00	\$8,320 00
B.—Pay of civil officers of navy yards for the fiscal year 1869-'70 .....	44,800 00	24,000 00
C.—Estimate of the amount required for the fiscal year 1869-'70 .....	1,305,000 00	650,000 00
Total .....	1,360,520 00	682,320 00



## BUREAU OF PROVISIONS AND CLOTHING.

BUREAU OF PROVISIONS AND CLOTHING,  
September 7, 1868.

SIR: In compliance with your instructions dated July 28, 1868, I have the honor to submit the enclosed estimates, (marked A, B, C, and D,) for the wants of this bureau for the fiscal year ending June 30, 1870.

I am, very respectfully, sir, your obedient servant,

H. BRIDGE,  
Chief of Bureau.

Hon. GIDEON WELLES,  
Secretary of the Navy.

## A.

*Estimate of the expenses of the Bureau of Provisions and Clothing for the fiscal year ending June 30, 1870.*

For the salary of one chief clerk.....	\$1,800 00
For the salary of one clerk of class four .....	1,800 00
For the salary of three clerks of class three .....	4,800 00
For the salary of six clerks of class two .....	8,400 00
For the salary of three clerks of class one.....	3,600 00
For the salary of one messenger .....	1,000 00
For the salary of one laborer, (per act of Congress of July 23, 1866).....	720 00
	<hr/> 22,120 00

## CONTINGENT.

For blank books, stationery, and miscellaneous items .....	1,200 00
	<hr/> 23,320 00
Appropriated for the fiscal year ending June 30, 1869.....	\$22,920 00
Asked to be appropriated for the fiscal year ending June 30, 1870 .....	23,320 00
Increase asked .....	<hr/> 400 00

H. BRIDGE, Chief of Bureau.

NAVY DEPARTMENT,  
Bureau of Provisions and Clothing.

## B.

*Estimate from the Bureau of Provisions and Clothing for provisions for the navy for the fiscal year ending June 30, 1870.*

One ration per day for 8,500 men would be, for the year, 3,102,500 rations, at 40 cents.....	\$1,241,000 00
One ration per day for 750 commissioned and warrant officers attached to vessels for sea service would be, for the year, 273,750 rations, at 40 cents .....	109,500 00
One ration per day for 750 officers and marines attached to vessels for sea service would be, for the year, 273,750 rations, at 40 cents.....	109,500 00
To be added for the commutation of the spirit ration for 10,000 officers, non-commissioned officers, men, and marines, for the year, at five cents per day, as per act of Congress July 14, 1862 .....	\$182,500 00
For purchase of water for ships.....	30,000 00
	<hr/> 1,672,500 00
Amount asked for the year ending June 30, 1870 .....	1,500,000 00
Appropriated for the year ending June 30, 1869.....	<hr/> 1,500,000 00
Increase asked .....	<hr/> 172,500 00

H. BRIDGE, Chief of Bureau.

NAVY DEPARTMENT,  
Bureau of Provisions and Clothing.

## C.

*Estimate from the Bureau of Provisions and Clothing for contingent, for the fiscal year ending June 30, 1870.*

For freight and transportation to foreign and home stations; for candles; for fuel; for interior alterations and fixtures in inspection buildings; for tools and repairing same at eight inspections; for special watchmen in eight inspections; for books and blanks; for stationery; for furniture and repairs of same in offices of inspectors and paymasters; for telegrams, postage, express charges, tools, car tickets, and ferriages; for ice, and for incidental labor not chargeable to other appropriations.....	\$100,000 00
Amount appropriated for the fiscal year ending June 30, 1869 .....	\$100,000 00
Asked to be appropriated for the fiscal year ending June 30, 1870.....	\$100,000 00

H. BRIDGE, *Chief of Bureau.*

NAVY DEPARTMENT,  
*Bureau of Provisions and Clothing.*

## D.

*Estimate of the pay of officers and others under the cognizance of the Bureau of Provisions and Clothing, at navy yards and stations, for the fiscal year ending June 30, 1870.*

## KITTERY.

## NAVAL.

For clerk to paymaster, (act of May 26, 1864).....	\$1,000 00
For amount submitted as increase of salary of clerk .....	500 00

## CIVIL.

For clerk to inspector of provisions and clothing, (act of May 26, 1864).....	1,000 00
For amount submitted as increase of salary of clerk .....	500 00
	<u>3,000 00</u>

## CHARLESTOWN.

## NAVAL.

For clerk to paymaster, (act of May 26, 1864).....	\$1 200 00
For amount submitted as increase of salary of clerk .....	300 00
For one writer at three dollars per day.....	939 00

## CIVIL.

For clerk to inspector of provisions and clothing, (act of May 26, 1864).....	1,200 00
For amount submitted as increase of salary of clerk .....	300 00
For one writer .....	939 00
	<u>4,878 00</u>

## BROOKLYN.

## NAVAL.

For clerk to paymaster, (act of May 26, 1864).....	\$1,200 00
For amount submitted as increase of salary of clerk .....	300 00
For two writers, at \$939 each.....	1,878 00

## CIVIL.

For clerk to inspector of provisions and clothing, (act of May 26, 1864).....	\$1,200 00
For amount submitted as increase of salary of clerk.....	300 00
For one assistant inspector.....	1,252 00
For amount submitted as increase of pay of assistant inspector.....	348 00
For two writers, at \$939 each.....	1,878 00
For one assistant superintendent of mills.....	939 00
	<u>9,295 00</u>

## PHILADELPHIA.

## NAVAL.

For clerk to paymaster, (act May 26, 1864).....	\$1,200 00
For amount submitted as increase of salary of clerk.....	300 00
For one writer.....	939 00

## CIVIL.

For clerk to inspector of provisions and clothing, (act of May 26, 1864).....	1,200 00
For amount submitted as increase of salary of clerk.....	300 00
For paymaster's assistant at Naval Asylum.....	1,000 00
For amount submitted as increase of salary of paymaster's assistant at Naval Asylum.....	200 00
	<u>5,139 00</u>

## WASHINGTON.

## NAVAL.

For clerk to paymaster, (act of May 26, 1864).....	\$1,200 00
For amount submitted as increase of salary of clerk.....	300 00
For one writer.....	939 00

## CIVIL.

For clerk to inspector of provisions and clothing, (act of May 26, 1864).....	1,000 00
For amount submitted as increase of salary of clerk.....	500 00
	<u>3,939 00</u>

## GOSPORT.

## NAVAL.

For clerk to paymaster, (act May 26, 1864).....	\$1,000 00
For amount submitted as increase of salary of clerk.....	500 00

## CIVIL.

For clerk to inspector of provisions and clothing, (act of May 26, 1864).....	1,000 00
For amount submitted as increase of salary of clerk.....	500 00
	<u>3,000 00</u>

## PENSACOLA.

## NAVAL.

For clerk to paymaster, (act of May 26, 1864).....	\$1,000 00
For amount submitted as increase of salary of clerk.....	500 00

## CIVIL.

For clerk to inspector of provisions and clothing, (act of May 26, 1864).....	1,000 00
For amount submitted as increase of salary of clerk.....	500 00
	<u>3,000 00</u>

## MARE ISLAND.

## NAVAL.

For clerk to paymaster and inspector of provisions and clothing (act July 14, 1862) ..... \$1,500 00

## CIVIL.

For one writer ..... 1,095 50  
2,595 50

## MOUND CITY.

## NAVAL.

For clerk to paymaster, (act of May 26, 1864):..... \$1,000 00  
 For amount submitted as increase of salary of clerk ..... 500 00

## CIVIL.

For one writer ..... 939 00  
2,439 00

## RECAPITULATION.

Kittery .....	\$3,000 00
Charlestown .....	4,878 00
Brooklyn .....	9,295 00
Philadelphia .....	5,139 00
Washington .....	3,939 00
Gosport .....	3,000 00
Pensacola .....	3,000 00
Mare island .....	2,595 50
Mound City .....	2,439 00
Total .....	<u>37,285 50</u>

H. BRIDGE, *Chief of Bureau.*

NAVY DEPARTMENT,  
*Bureau of Provisions and Clothing.*

## BUREAU OF MEDICINE AND SURGERY.

NAVY DEPARTMENT,  
 BUREAU OF MEDICINE AND SURGERY,  
*October 1, 1868.*

SIR: In obedience to your instructions of July 28, 1868, I have the honor to submit the following estimates for the fiscal year ending June 30, 1870:

A. For support of the Bureau of Medicine and Surgery.

B. For the pay of employes of hospitals and dispensaries of navy yards, included in the appropriation "Civil establishment, Bureau of Medicine and Surgery."

C. Estimates for repairs of naval laboratory, naval hospitals, &c.

Very respectfully, your obedient servant,

P. J. HORWITZ, *Chief of Bureau.*

Hon. GIDEON WELLES,  
*Secretary of the Navy.*

## ESTIMATES OF APPROPRIATIONS.

## A.

*Estimate of appropriations under the cognizance of the Bureau of Medicine and Surgery for the support of said bureau, required for the service of the fiscal year ending June 30, 1870.*

	Estimate of appropriations required for the service of the fiscal year ending June 30, 1870.	Appropriations for the fiscal year ending June 30, 1869.
For salary of chief of bureau, per act of July 5, 1862, Statutes at Large, 2d session, 37th Congress, section 2, page 510.....	\$3,500 00	
For salary of one clerk, per act July 23, 1866.....	1,800 00	
For salary of one clerk, per act July 23, 1866.....	1,600 00	
For salary of messenger, per act of June 25, 1864, Statutes at Large, page 160, 1st session 38th Congress.....	1,000 00	
For salary of laborer, per act of June 25, 1864, Statutes at Large, page 160, 1st session 38th Congress.....	720 00	
	8,620 00	\$8,620 00
CONTINGENT EXPENSES.		
Blanks, stationery, and miscellaneous items.....	800 00	400 00
Total.....	9,420 00	9,020 00

## B.

*Estimate of the pay of employes at naval hospitals and dispensaries of navy yards for the fiscal year ending June 30, 1870, included in the appropriation "Civil establishment, Bureau of Medicine and Surgery."*

## HOSPITALS.

## BOSTON, MASS.

1 apothecary, first class.....	\$750
1 apothecary, second class.....	400
1 carpenter.....	360
1 chief cook.....	240
2 cooks, \$168 each.....	336
1 engineer.....	600
1 farmer.....	450
2 firemen, \$360 each.....	720
1 gardener.....	300
4 laborers, \$240 each.....	960
3 washers, \$168 each.....	504
1 messenger.....	240
3 nurses, \$240 each.....	720
1 painter and glazier.....	360
1 gate-keeper.....	300
3 watchmen, \$360 each.....	1,080
Total.....	8,430

## NEW YORK.

1 apothecary, first class.....	\$750
1 apothecary, second class.....	400
1 carpenter.....	360
1 chief cook.....	240
2 cooks, \$168 each.....	336

## ESTIMATES OF APPROPRIATIONS.

281

1 engineer.....	\$730
3 firemen, \$360 each.....	1,080
1 gardener and farmer.....	480
6 laborers, \$240 each.....	1,440
4 laundresses and chambermaids, \$144 each.....	576
1 messenger.....	240
6 nurses, \$240 each.....	1,440
1 painter and glazier.....	360
1 porter, (main entrance gate-keeper).....	360
1 porter, (rear gate-keeper).....	240
1 watchman for general police duties.....	420
2 watchmen, \$300 each.....	600
1 ambulance driver and stable keeper.....	360

Total..... 10,732

## NAVAL LABORATORY—NEW YORK.

1 manufacturer.....	\$800
1 chief packer.....	800
1 assistant packer.....	300
1 engineer.....	800
1 fireman.....	350
1 clerk.....	800
1 shipping porter.....	500

Total..... 4,350

## PHILADELPHIA, PA.

1 apothecary, first class.....	\$750
1 apothecary, third class.....	360
1 carpenter.....	360
1 chief cook.....	240
1 assistant cook.....	168
1 engineer.....	600
2 firemen, \$360 each.....	720
1 gardener.....	300
3 laborers, \$240 each.....	720
3 washers, \$168 each.....	504
1 messenger.....	240
3 nurses, \$240 each.....	720
3 watchmen, \$360 each.....	1,080

Total..... 6,762

## ANNAPOLIS, MD.

2 apothecaries, first class, \$750 each.....	\$1,500
2 nurses, \$180 each.....	360
1 messenger.....	240
1 laborer.....	150
1 washer.....	108
1 cook.....	150

Total..... 2,508

## WASHINGTON, D. C.

1 apothecary, first class.....	\$750
1 apothecary, second class.....	480
1 watchman for general police duties.....	420
3 nurses, \$240 each.....	720
2 cooks, \$168 each.....	336
2 laborers, \$144 each.....	288
1 messenger.....	144
3 washers, \$144 each.....	432
1 watchman.....	300
1 engineer.....	480
1 fireman.....	360

Total..... 4,710

## ESTIMATES OF APPROPRIATIONS.

## NORFOLK, VA.

1 apothecary, first class.....	\$750
1 apothecary, third class.....	360
1 engineer.....	720
1 carpenter.....	600
1 gardener.....	480
1 chief cook.....	300
1 assistant cook.....	240
2 mess-room attendants, \$168 each.....	336
1 messenger.....	168
2 head nurses, \$240 each.....	480
2 assistant nurses, \$168 each.....	336
2 laundresses, \$144 each.....	288
4 boatmen, \$168 each.....	672
4 laborers, \$192 each.....	768
2 watchmen, \$300 each.....	600
<b>Total.....</b>	<b>7,008</b>

## PENSACOLA, FLA.

1 apothecary, first class.....	\$750
1 apothecary, second class.....	480
4 nurses, \$264 each.....	1,056
4 assistant nurses, \$216 each.....	864
1 cook.....	240
1 assistant cook.....	216
1 watchman.....	216
2 mess-room attendants, \$168 each.....	336
2 washers, \$180 each.....	360
1 messenger.....	144
3 laborers, \$144 each.....	432
<b>Total.....</b>	<b>5,094</b>

## NAVY YARDS.

## PORTSMOUTH, N. H.

1 apothecary, first class.....	\$750
1 nurse.....	140
1 laborer.....	180
1 cook.....	180
<b>Total.....</b>	<b>1,290</b>

## BOSTON, MASS.

1 apothecary, first class.....	\$750
1 laborer, \$2 per day.....	730
<b>Total.....</b>	<b>1,480</b>

## NEW YORK.

1 apothecary, first class.....	\$750
1 laborer, \$2 per day.....	730
<b>Total.....</b>	<b>1,480</b>

## PHILADELPHIA, PA.

1 apothecary, first class.....	\$750
1 laborer, \$2 per day.....	730
<b>Total.....</b>	<b>1,480</b>

## ESTIMATES OF APPROPRIATIONS.

283

## WASHINGTON, D. C.

1 apothecary, first class.....	\$750
1 laborer, \$2 per day.....	730
Total.....	<u>1,480</u>

## NORFOLK, VA.

1 apothecary, first class.....	\$750
1 laborer, \$2 per day.....	730
Total.....	<u>1,480</u>

## MARE ISLAND, CAL.

1 apothecary, first class.....	\$1,000
1 cook.....	540
1 cook.....	480
4 nurses, \$480 each.....	1,920
4 washers, \$480 each.....	1,920
2 laborers, \$360 each.....	720
1 watchman.....	360
2 mess-room attendants, \$216 each.....	432
Total.....	<u>7,372</u>

## NAVAL STATION—MOUND CITY, ILL.

1 apothecary, first class.....	\$750
1 laborer, \$2 per day.....	730
Total.....	<u>1,480</u>

## C.

For necessary repairs of naval laboratory, naval hospitals and appendages, including roads, wharves, walls, out-houses, carpenter shop, steam heating apparatus, laundry, plumbers' and masons' work, sidewalks, fences, gardens, farms, painting, glazing, &c., &c.....	<u>\$46,000</u>
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## RECAPITULATION OF ESTIMATES.

For support of the Bureau of Medicine and Surgery, (Form A).....	\$9,420
For pay of employes of hospitals and dispensaries of navy yards, (Form B).....	67,226
For repairs of hospitals, &c., (Form C).....	46,000
Total.....	<u>122,646</u>

P. J. HORWITZ, *Chief of Bureau.*

## MARINE CORPS.

## HEADQUARTERS MARINE CORPS,

*Washington, September 17, 1868.*

SIR: I respectfully transmit to the department estimates in triplicate from the paymaster's department United States marine corps, for pay and subsistence of officers, pay of non-commissioned officers, musicians, and privates, for the fiscal year ending June 30, 1870.

I also enclose a letter from the paymaster in relation to the estimates.

I have the honor to be, very respectfully, your obedient servant,

J. ZEILIN,

*Brigadier General and Commandant.*

Hon. GIDEON WELLES,

*Secretary of the Navy, Washington, D. C.*



**HEADQUARTERS MARINE CORPS,**  
*Paymaster's Office, September 17, 1868.*

SIR: I enclose herewith estimates for pay and subsistence of officers, and pay of non-commissioned officers, musicians, privates, &c., of the United States marine corps, for the fiscal year ending June 30, 1870.

In consequence of the reduction of enlisted men, directed by the honorable Secretary of the Navy, these estimates are two hundred and seventy-four thousand four hundred and thirty-two dollars (\$274,432) less in amount than those submitted last year.

I am, very respectfully, your obedient servant,

**J. C. CASH,**  
*Paymaster Marine Corps.*

**Brig. General JACOB ZEILIN,**  
*Commandant U. S. Marine Corps, Headquarters.*

*Detail estimate of pay and subsistence of officers, and pay of non-commissioned officers, musicians, privates, &c., of the United States marine corps from July 1, 1869, to June 30, 1870.*

Rank and grade.	Number.	Pay per month.	Pay.		Subsistence.		Aggregate.
			No. of servants, at \$31.50 per month.	Total.	No. of rations, at 30 cents per ration.	Total.	
Brigadier general commandant .....	1	\$124	3	\$2,622 00	24	\$2,622 00	\$5,250 00
Colonel .....	1	110	12	2,076 00	6	657 00	2,733 00
Colonel, retired .....	1	110	1	1,320 00	4	438 00	1,758 00
Lieutenant colonel .....	2	95	2	3,792 00	5	1,095 00	4,887 00
Lieutenant colonel, retired .....	2	95	2	2,280 00	4	876 00	3,156 00
Major .....	4	80	2	6,864 00	4	1,752 00	8,616 00
Major, retired .....	2	80	2	1,920 00	4	876 00	2,796 00
Adjutant and inspector, paymaster and quartermaster .....	3	80	2	5,148 00	4	1,314 00	6,462 00
Assistant quartermaster .....	2	70	1	2,436 00	4	876 00	3,312 00
Captain .....	20	70	1	24,360 00	4	8,760 00	33,120 00
Captain, retired .....	1	60	1	720 00	4	720 00	1,440 00
First lieutenant .....	30	50	1	29,340 00	4	13,140 00	42,480 00
Second lieutenant .....	30	45	1	27,540 00	4	13,140 00	40,680 00
Second lieutenant, retired .....	1	45	1	540 00	4	438 00	978 00
Servant major .....	1	30	1	360 00	4	360 00	720 00
Quartermaster sergeant and drum major .....	2	24	1	576 00	4	576 00	1,152 00
Leader of the band .....	1	75	1	900 00	4	900 00	1,800 00
Orderly sergeant .....	50	26	1	15,600 00	4	15,600 00	31,200 00
Sergeant, 1st enlistment .....	70	20	1	16,800 00	4	16,800 00	33,600 00
Sergeant, 2d enlistment .....	70	22	1	18,480 00	4	18,480 00	36,960 00
Corporal, 1st enlistment .....	90	18	1	19,440 00	4	19,440 00	38,880 00
Corporal, 2d enlistment .....	90	20	1	21,600 00	4	21,600 00	43,200 00
Musicians of the band .....	30	16	1	9,492 00	4	9,492 00	18,984 00
Drummers and fifers .....	96	16	1	18,432 00	4	18,432 00	36,864 00
Private, 1st enlistment .....	1,500	16	1	288,000 00	4	288,000 00	576,000 00
Private, 2d enlistment .....	500	18	1	108,000 00	4	108,000 00	216,000 00
Clerks to brigadier general commandant, adjutant and inspector, paymaster and quartermaster .....	9	12	1	599 64	4	599 64	1,199 28
Messenger at headquarters .....	1	971 28	1	971 28	4	971 28	1,942 56
Clerk and messenger in assistant quartermaster's office, Philadelphia .....	2	1,576 25	1	1,576 25	4	1,576 25	3,152 50
Hospital steward .....	1	750 00	1	750 00	4	750 00	1,500 00
Additional rations to officers for five years' service .....					160	17,520 00	17,520 00
Undrawn clothing .....						25,000 00	25,000 00
<b>Total .....</b>				<b>644,535 17</b>		<b>68,510 00</b>	<b>733,045 17</b>

Respectfully submitted:

**J. C. CASH, Paymaster Marine Corps.**

**HEADQUARTERS MARINE CORPS,**  
*Paymaster's Office, September 17, 1868.*

HEADQUARTERS MARINE CORPS,  
Washington, September 19, 1868.

SIR: I have the honor to enclose in triplicate estimates for the support of the quartermaster's department of the marine corps for one year commencing 1st July, 1869.

I also enclose a letter from the quartermaster in explanation of these estimates.

I am, sir, very respectfully, your obedient servant,

J. ZEILIN,  
Brigadier General and Commandant.

Hon. GIDEON WELLES,  
Secretary of the Navy, Washington, D. C.

HEADQUARTERS MARINE CORPS,  
QUARTERMASTER'S OFFICE,  
Washington, September 9, 1868.

SIR: I have the honor to transmit herewith triplicate estimates for the support of the quartermaster's department United States marine corps for one year, from 1st July, 1869, to 30th June, 1870, amounting in the aggregate to \$441,722 60.

These estimates are based upon 2,500 men as the strength of the corps, and have been prepared with strict reference to the actual wants of the service, for that number of men. They are less than the estimates submitted last year by \$165,778 28; the amounts under each head of appropriation being less than last year, except for fuel; \$20,000 having been deducted last year from the amount required for fuel, based upon a supposed surplus to the credit of that appropriation at the close of the fiscal year ending 30th June, 1868.

I also transmit triplicate abstracts of offers received for rations, supplies, and fuel to the marine corps during fiscal year ending 30th June, 1869.

I am, very respectfully, your obedient servant,

W. B. SLACK,  
Quartermaster Marine Corps.

Brigadier General JACOB ZEILIN,  
Commandant Marine Corps, Headquarters Washington, D. C.

*Estimate of the expenses of the quartermaster's department of the marine corps for one year from July 1, 1869, to June 30, 1870.*

There will be required for the support of the quartermaster's department of the marine corps for one year, commencing on the 1st of July, 1869, in addition to the balances then remaining on hand, the sum of \$441,722 60.

For provisions .....	\$156,672 60
For clothing .....	129,425 00
For fuel .....	26,625 00
For military stores, viz: Pay of mechanics, repair of arms, purchase of accoutrements, ordnance stores, flags, drums, fifes, and other instruments.....	12,000 00
For transportation of officers, their servants, troops, and for expenses of recruiting .....	22,000 00

For repair of barracks, and rent of offices where there are no public buildings.	\$15,000 00
For contingencies, viz: Freight, ferriage, toll, cartage, wharfage, purchase and repair of boats, compensation to judges advocate, per diem for attending courts-martial, courts of inquiry, and for constant labor, house rent in lieu of quarters, burial of deceased marines, printing, stationery, postage, telegraphing, apprehension of deserters, oil, candles, gas, repair of gas and water fixtures, water rent, forage, straw, barrack furniture, furniture for officers' quarters, bed sacks, wrapping paper, oil cloth, crash, rope, twine, spades, shovels, axes, picks, carpenters' tools, keep of a horse for the messenger, repairs to fire-engine, purchase and repair of engine hose, purchase of lumber for benches, mess tables, bunks, &c, repairs to public carryall, purchase and repair of harness, purchase and repair of handcars and wheelbarrows, scavenging, purchase and repair of galleys, cooking stoves, ranges, &c., stoves where there are no grates, gravel, &c., for parade grounds, repair of pumps, furniture for staff and commanding officers' offices, brushes, brooms, buckets, paving, and for other purposes.....	80,000 00
Total.....	<u>441,722 60</u>

Respectfully submitted:

W. B. SLACK,  
Quartermaster Marine Corps.

## PROVISIONS.

For whom required.	Enlisted men.	Washerwomen.	Total.	Rations at 28 cts. per day.	Amount.
Non-commissioned officers, musicians, privates, and washerwomen .....	1,500	33	1,533	1	\$156,672 60

## CLOTHING.

For whom required.	Enlisted men.	Amount.
Non-commissioned officers, musicians, and privates, at \$46 55 per annum, actual cost per contract 1868-'69 .....	2,500	\$116,375 13,050
1,250 watch coats, at \$10 44 each .....		
Amount required .....		129,425



## FUEL.

For whom required.	Number.	Cords.	Feet.	Cords.	Feet.
For brigadier general commanding .....	1	33	...	33	...
For colonels .....	2	33	...	66	...
For lieutenant colonels .....	4	29	4	118	...
For majors .....	6	29	4	177	...
For staff majors .....	3	29	4	88	4
For staff captains .....	2	24	6	49	4
For captains .....	12	24	6	297	...
For first and second lieutenants .....	30	16	4	495	...
For non-commissioned officers, musicians, privates, washerwomen, and servants .....	1,640	1	4	2,460	...
For hospital, headquarters .....	1	33	...	33	...
For hospitals at other posts .....	5	16	4	82	4
For armory .....	1	30	...	30	...
For mess-rooms for officers .....	7	3	4	24	4
For offices, commandant and staff and commanding officers at posts .....	15	7	...	105	...
For officers of day's rooms .....	7	3	4	24	4
For guard rooms at barracks and navy yards .....	9	21	...	189	...
For stores for clothing and other supplies .....	3	5	...	15	...
For one-fourth additional on 600 cords, quantity supposed to be required in latitude north 39° .....				150	...
Amounting to .....				4,437	4
Which at \$6 per cord is \$26,625 .....					



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